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REPORT
OF THE
AUDITOR GENERAL
ON
APPROPRIATION ACCOUNTS
OF THE
YEAR ENDED 30TH JUNE,
1881.

FOR THE INFORMATION OF PARLIAMENT.



OTTAWA:
PRINTED BY MACLEAN, ROGER & Co., WELLINGTON STREET,
1882.

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AUDITOR-GENERAL'S REPORT

FOR THE YEAR ENDED 30TH JUNE, 1881.

In transmitting such accounts of the year 1880-81, as were forwarded to me for examination, the correspondence to which they gave rise, and the remarks that seemed to be required by the Audit Act, I would venture to call the attention of Parliament to the great advantages which would arise from a systematic examination, year by year, of my Report, following the example of the English House of Commons, which, by a small committee of its members, examines minutely, each session, the last Report of the Comptroller and Auditor-General.

The endorsement of my views, when I differ from a spending department, and am right, would be of great service, and the pointing out when I am wrong, would, of course, be of still greater service.

The Committee entrusted with the duty here, would, I think, materially assist in causing the intentions of Parliament to prevail, by taking up the Estimates *seriatim* for the purpose of securing uniformity of principle in the subdivision of the votes into the minor appropriations.

EXPLANATIONS OF DIFFERENCES BETWEEN GRANTS AND CORRESPONDING EXPENDITURES.

It will be noticed that the explanations with reference to the differences between the grant and expenditure frequently show that the object aimed at in establishing the regulation that such explanations are to be given, has not been understood by the spending department.

E. G. The reply "Balance of appropriation not required" is self-evident, but gives no indication of what is expected to be brought out *viz.*: Why the expectation of the Department in submitting the Estimates, which at length reached Parliament, has not been realized.

The extra emoluments received by continuously employed civil servants have under the appended minute of the Treasury Board, been furnished and are noted in connection with the payment of fixed salary to each individual.

RECEIPTS.

The receipts for the year, introduced in connection with the expenditure accounts for the same period, will, it is hoped, be of interest for reference and comparison.

The causes of over-expenditure of grants, as explained in my last report hold good for the reasons therein given.

With reference to the discussion on pages 18 and 19 about Mr. Tims' travelling expenses, an account was rendered by Mr. Tims, January 28, 1882, after that part of the report was printed, in which he charges himself with \$38.50, the amount in question. The following correspondence and the minutes of the Honorable the Treasury Board explain themselves.

Mode of making Monthly Payments to Judges, Superannuated Officers and Pensioners.

AUDITOR-GENERAL'S OFFICE,
OTTAWA, 15th March, 1881.

SIR,—I have the honor to suggest that the mode now in practice of paying the judges, superannuated officers and pensioners, through various banks on their receipts be discontinued, and that instead cheques be sent to them monthly.

The defects of the existing system are, that the receipts do not always come in through the same bank, making it more difficult to be certain that duplicate payments are not made; and that the certificates are not in all cases regularly presented, so that when this occurs for payments belonging to the latter months of the financial year, it is impossible, without delaying the preparation of the Public Accounts and my report unduly, to carry out the desirable object of causing the whole salaries, &c., of a year to form part of the accounts of that year.

Your obedient servant,

J. L. McDOUGALL,

Auditor-General.

J. M. COURTNEY, Esq.,
Secretary of the Treasury Board.

OTTAWA, 16th March, 1881.

SIR,—I have the honor to acknowledge the receipt of your letter of yesterday suggesting that instead of the present method of payment, cheques be sent monthly to the judges, the retired officials drawing pensions and also the superannuated officers—the change being in your opinion desirable in order to avoid the possibility of making duplicate payments, and to facilitate the early closing of the Public Accounts soon after the completion of the fiscal year.

I may state that I am not insensible to the reasons urged by you for the necessity of the change, but I think it would be as well to see first how far the change proposed would be advantageous, and whether also it could be found practicable. Let me, for instance, ask how you would propose to pay the salary of a judge resident in the Province of British Columbia? Would you send him a cheque from here for his January pay on the 14th January to reach him at the end of the month, or would you send it to him on the 31st? in which latter case he would be at a disadvantage compared with other members of the Bench in other parts of the Dominion; and if, in the former case, after the departure of the cheque the judge were to die in the interval before the end of the month, how would you get the excess of pay refunded? On all these points I think it would be desirable to procure some further information before I can bring the matter to the attention of the Treasury Board.

I may, however, add that I shall be really glad to aid you in any way to improve matters if it be necessary, and that some two or three weeks since I sent specimens of our present forms to Sir Alexander Galt, with a request that he would procure from the Treasury, information as to how those classes of payments are made by the Imperial authorities. The letter was informal, but if you wish I shall be happy to show you the copy.

Yours very truly,

J. M. COURTNEY,

Secretary of the Treasury Board.

J. L. McDougall, Esq.
Auditor-General.

AUDITOR-GENERAL'S OFFICE,
31st March, 1881.

SIR,—In reply to your letter of the 16th inst., regarding the payment of Judges, &c. by cheque, I beg to say that I would suggest the issue of the cheque in every case on the last day of the month.

The inconvenience of receiving payment for one month a fortnight later than the payment for the previous month was made, would be the only one which the person entitled to the money would be called upon to undergo.

Subsequent payments would be at intervals of a month, like the payments of those who reside near Ottawa.

I shall be glad to hear from you when you get from England the information for which you have applied.

I have the honor to be, Sir,

Your obedient servant,

J. L. McDougall,

Auditor-General.

J. M. COURTNEY, Esq.,
Secretary of the Treasury Board.

Determining Superannuation Allowances.

AUDITOR-GENERAL'S OFFICE,
5th May, 1881.

SIR,—It appears to me that the present mode of proceeding to secure the superannuation of an officer will be with advantage changed. The recommendation to Council ought, I think, to be acted upon for the purpose of determining whether superannuation should be granted or not, and if granted, the number of years, if any, to be added to the service in calculating the superannuation allowance. It seems unnecessary to fix by O. C. the amount to be paid, as that is purely a question of calculation which, in my opinion, should, after the passage of the O. C. and not before, be dealt with in the Finance Department and be checked in this office.

I have the honor to be, Sir,

Your obedient servant,

J. L. McDougall,

Auditor-General.

J. M. COURTNEY, Esq.,
Secretary of the Treasury Board.

FINANCE DEPARTMENT,
OTTAWA, 6th May, 1881.

MY DEAR SIR,—I fail to see in your letter of yesterday respecting the reports to Council in the cases of persons recommended to be placed on the retired list, any reason why in your opinion the amount should be excluded from the Order in Council.

Would you oblige me by sending as a supplement to your letter your reason for thinking why the change appears to be desirable.

Yours very truly,
J. M. COURTNEY,
D. M. F.

J. L. McDOUGALL, Esq.,
Auditor-General.

AUDITOR-GENERAL'S OFFICE,
14th May, 1881.

SIR,—In reply to your letter of the 6th inst., regarding superannuation allowances, I beg to say :

1. That the Council does not go into, and has no reason to go into, the calculations.
2. That by the calculation being made before the submission to Council, audit is always required after the return from the Council, and the figures are sometimes changed on the last examination.
3. That the first audit is unnecessary, and ought, therefore, to be discontinued.

I have the honor to be, Sir,

Your obedient servant,
J. L. McDOUGALL,
Auditor-General.

J. M. COURTNEY, Esq.,
Deputy Minister of Finance.

FINANCE DEPARTMENT,
OTTAWA, 30th May, 1881.

SIR,—I have delayed answering your letter of the 14th May, on the subject of the recommendations to Council, placing officers on the superannuation list, until I could find time to look into all the circumstances attending such recommendations, and I must apologize for the delay which has necessarily taken place.

If I understand your letters of the 5th and 14th instant rightly, I consider it to be your wish that for the future the Treasury Board should, in their reports to Council, simply give the reasons why it is desirable that the officers they recommend to be retired should be placed on the superannuation list, and that, in addition, the reports should state the number of years recommended to be added to the services of the retired officers, if any, but that the amount of the annual allowance to be granted should be excluded from the report.

I regret to say that I dissent from your view, but before giving the reasons therefor, it may be desirable to state what the present method really is, as possibly in the multiplicity of details passing through your office you may not fully understand how the allowance is really arrived at.

When a report recommending an officer to be placed on the superannuation list reaches the Treasury Board Office, my first care is to hand it to Mr. Baxter, the officer of the Finance Department having charge of the establishment book; he verifies the calculation made in the body of the report, and should there be a discrepancy in the different records of the length of service, or an error in computing the allowance, he communicates at once with the Department from whom the report

emanates, and the discrepancy or difference is adjusted; he then endorses, on the back of the report, the allowance as it would be if the report is allowed, and this calculation, as endorsed, is verified by one of your officers who appends his initials thereto; if the report recommends an additional term of service, two calculations are endorsed and initialled on the back of the report, one showing what the allowance would be on the actual service, the other the allowance based upon the added term.

It is but right to say that the Treasury Board do not always sanction the full additional term the Department recommends, and owing to our system of computation it sometimes happens that by the detention of a report an additional year's service accrues, but, looking back at the ten years the Act has been in operation and at the scores of cases recommended for superannuation, I cannot recall at this moment half-a-dozen cases wherein another report was necessary to rectify errors, and I think it can be found that a means may be devised to prevent mistakes rather than omitting from the report the amount of the allowance.

Although I do not consider it necessary to adhere rigidly to the method pursued in the Imperial Service, yet, perhaps considering the nature of the expenditure, it is desirable to look into the working of the several Superannuation Acts passed by the English Parliament, and to see the nature of their several provisions, and to examine into the several Treasury Minutes giving effect to the same.

I find on reference to 4, 5 Will. 4, cap. 24; 32, 33 Vic., cap. 60; 22 Vic., cap. 26; 34, 35 Vic., cap. 36; 35 Vic., cap. 12; 36 Vic., cap. 23, and the several Treasury Minutes in relation thereto, that whether the superannuation of a member of the Imperial Public Service was of a normal character, or caused by severe bodily injury, or the result of infirmity of mind or body, or was caused by abolition of office, or whether the full amount of allowance that could be granted was not given, or whether the full salary drawn by a public servant was granted to him as a retiring allowance, in all and every case or class the Treasury Minute retiring the officer mentioned the allowance to be drawn by him on his retirement.

I find further that hardly a session passes but what from the growing nature of the public business new offices are created and placed under the working of the Superannuation Acts, and that no attempt has been made to upset the existing mode of procedure.

I may further mention that in all the Acts relating to superannuation, due care has been taken that Parliament shall have laid before it every session a statement of all allowances and gratuities and of all Treasury Minutes bearing on the same, and that this has been continuously done since the passing of the Act 4, 5 Will. 4.

It may therefore be well asked why in a service in which most of the appointments, promotions and expenditures are regulated Departmentally, and not as by Council with us, should this special class of expenditure be so carefully guarded and removed from Departmental control and placed under the control of the Lords of the Treasury, and I believe that the answer to this is that no class of expenditure is so necessarily and so justly open to criticism, and that it has been found from the history of the past that it was desirable to place the granting of retired allowances under the direct supervision of the Treasury.

I fancy that if you refer to Mr. Todd's book on Parliamentary Government in England, Vol I, page 397, and Vol II, page 448, you will find this conclusion fully borne out.

I cannot, therefore, seeing from half a century's experience of the working of the Imperial Acts, and knowing how much our Act and its working is looked into and criticised, recommend to the Treasury Board the excision from the reports of the amount of the allowances; on the contrary, I think it only a matter of justice that the Board of the day should be seized of all facts in each case, and that the full obligations imposed on the country by the action of the Board should be fully recorded in all cases.

I have dwelt largely on the subject because I think a proposed relaxation of procedure should be carefully considered, and the arguments for and against should be duly weighed; but as I believe we both in common wish as much as we can to

improve any defects in the detail of the administration of the Dominion finances, I would suggest that the present method of arriving at the allowances be continued, this method being exactly analogous to that pursued with regard to the monthly pay lists, but that in those cases where the Board are of opinion that the recommendations should be varied, if there is not time to have the calculation verified by your officer previously to the report being sent to Council, then in the report after the amount of the allowance should be added the words "subject to verification as to details by the Audit Office."

If you still are of opinion that the amount should not be included in the report, I will, of course, if you desire it, submit the whole correspondence to the Hon. the Treasury Board.

I have the honor to be, Sir,

Your obedient servant,

J. M. COURTNEY,
Secretary to the Treasury Board.

J. L. McDOUGALL, Esq.,
Auditor-General.

AUDITOR-GENERAL'S OFFICE,
OTTAWA, 9th June, 1881.

SIR,—In reply to your communication of the 30th ult., regarding the placing of officials on the superannuation list, I have to say that I am glad there is no objection to doing away with the first of the two examinations made in this office. A change of that kind, and a regulation that the mere calculations which have passed Council, are to be subject to amendment, should they be found incorrect on examination here, will accomplish all I particularly desire.

I have the honor to be, Sir,

Your obedient servant,

J. L. McDOUGALL,
Auditor-General.

J. M. COURTNEY, Esq.,
Secretary of the Treasury Board.

Disregard of Treasury Board Minute which fixed the days of Salary payments to Civil Servants.

AUDITOR-GENERAL'S OFFICE,
OTTAWA, 28th June, 1881.

SIR,—I have the honor to inform you that evidence has been furnished to me of the disregard on the part of some of the Departments, of the regulation of the Treasury Board, which fixes the date of payment, in each month, of the Civil Service employes.

The mode adopted to prevent my being in a position to identify the cases in which the regulation is evaded, is the dating of the cheque on the prescribed day while it is issued earlier and cashed, but not presented at the Bank of Montreal until the day it purports to be drawn.

It appears proper that the information which I have obtained, but cannot well use, should be conveyed to you for such action on your part as may be considered necessary.

I have the honor to be, Sir,

Your obedient servant,

J. L. McDOUGALL,
Auditor-General.

J. M. COURTNEY, Esq.,
Secretary of the Treasury Board.

EXTRACT from the Minutes of a meeting of the Treasury Board, held at Ottawa, on the 25th June, 1879.

"The Board directs that the Departmental pay lists be passed upon the following dates:—July 1, for July; August 4, for August; September 6, for September; October 9, for October; November 12, for November; December 15, for December; January 17, for January, 1880; February 19, for February; March 21, for March; April 23, for April; May 25, for May, and June 27, for June; and for future fiscal years, within the last five days of each month."

(Circular to all Departments.)

OTTAWA, 29th June, 1881.

SIR,—I am directed by the Hon. the Chairman of the Treasury Board, to inform you that at a meeting held on the 27th inst., a letter from the Auditor-General was read, in which it was stated, that it had come to his knowledge that some of the Departments had, in contravention of the Treasury Board Minute, of the 28th June, 1879, paid to certain of their employes their salaries in advance, and that the mode adopted to prevent discovery, is by dating the cheque given in advance on the proper date of payment. On examination of the bank returns, this has been found to be the case; and I am now directed to request your attention to the minutes of the 28th June, 1879, and to ask that if you have not in your Department, already, conformed to the same, that you will give the necessary instructions to have it fully complied with in the future.

I have the honor to be, Sir,

Your obedient servant.

J. M. COURTNEY,

Deputy Minister of Finance.

Audit of Currency Accounts, &c.

OTTAWA, 6th July, 1881.

SIR,—I have the honor to ask your consideration of the 22nd section of the Audit Act, so far as it relates to Dominion notes. I am not quite clear whether the section contemplates my taking such steps, as may be necessary, to determine the accuracy of the statements of the receipts and of the issues of the notes.

Please inform me if, from the wording of the section, or on other grounds, you think it proper that the examination should be made by this office.

It appears to me that my examination, if ordered, should be made on the following basis:—

1st. A monthly statement in duplicate from the engraver, of the numbers and denominations of notes sent to Ottawa, and another from each of the Assistants Receiver General, showing his receipts and issues of Dominion notes and specie to be made.

In all cases one of the statements would be for the Finance Department and the other for this office.

2nd. Stock of the notes in the vault to be now taken.

3rd. An examination of the stock in the vaults to be made from time to time by a clerk in this office.

4th. Entries to be passed through this office, on the application of the Finance Department, without previous examination.

5th. Cancelled notes to be examined for this office, after they are returned from the checkers in the Finance Department, in the same way that they have hitherto been examined by a clerk of the Finance Department.

I have the honor to be, Sir,

Your obedient servant,

J. L. McDOUGALL,

Auditor-General.

J. M. COURTNEY, Esq.,
Deputy Minister of Finance.

OTTAWA, 7th July, 1881.

SIR,—I have the honor to acknowledge your letter of yesterday's date respecting the issues and cancellation of Dominion notes.

I imagine from the tenor of the Act that the management of the note issue is under the direction of the Minister of Finance, and in his absence it would not be becoming on my part to venture an opinion as to the advisability of submitting that branch of the Public Service to an audit by your office. I will, however, on the reassembling of the Treasury Board have the matter brought up for early consideration.

In the meantime as the Act clearly indicates that you are conjointly with myself interested with the examination and cancellation of the notes redeemed, I have given instructions to have the fifth suggestion in your letter complied with.

I have the honor to be, Sir,

Your obedient servant,

J. M. COURTNEY,

Deputy Minister of Finance.

J. L. McDOUGALL, Esq.,
Auditor-General.

EXTRACT from the Minutes of a meeting of the Treasury Board, held at Ottawa on the 2nd day of November, 1881.

FINANCE }
AUDIT. }

The Board had under consideration the correspondence with the Auditor-General respecting the audit (if any) to be performed in connection with the issue and redemption of Dominion notes. The sections of the Audit Act governing the Dominion note issue are the 20th, which defines, among other duties of the Deputy Minister of Finance, that he shall keep "a register of provincial notes, or notes of the Dominion, issued or cancelled;" and the 22nd, that "it shall be the duty of the Auditor-General and the Deputy of the Minister of Finance to examine and cancel debentures, Dominion and provincial notes, and other securities representing the debt of the Dominion, and which have been redeemed."

The Board are of opinion, after reading the above extracts, that beyond an audit of the notes redeemed no prescriptive right rests in the Auditor-General to audit the note issue, and that the audit (if any) would be one which of themselves the Board would have to direct under the 48th section of the Act.

The Board direct that an audit of the note issue be made by the Auditor-General, and that, in addition thereto, they lay down the following as the rules for the future management of the Dominion currency:—

(1.) That it appears to the Board that it would be desirable in the public interest to supply in future, after the contractor's present supply is exhausted, the paper for

the printing of Dominion notes, and it is hereby directed, that in accordance with the ninth clause of the contract with the Bank Note Company, the Stationery Office do order as soon as possible a distinctive paper, to be approved by the Minister of Finance for the future printing of the Dominion notes.

(2.) That when orders are given to the contractor, a supply of the distinctive paper be sent forward at the same time, and that the contractor shall give a receipt for the number of sheets sent to him.

(3.) That whenever it may be found desirable the contractor shall account for the sheets so sent to him.

(4.) That at the completion of each order a return shall be made out by the contractor of the number of sheets used, of the number spoilt and of the number left, and the number spoilt and left shall be returned to the Finance Department.

(5.) That the contractor shall send an advice note to the Minister of Finance of each package of notes sent to the Department.

(6.) That immediately on the receipt of a package, the contents of the same shall be counted and acknowledged to the contractor, and that should any error occur in any of the packages, notification of the same shall be at once sent to the contractor.

(7.) That all such notes after being counted be passed to an account called the "Unsigned Note Account."

(8.) That only one bundle at a time be given to each officer countersigning notes; when such bundle is given out to be signed, the person whose duty it is to countersign the same shall immediately count the bundle and give a receipt therefor.

(9.) That on completion of the signing of a bundle the same shall be counted in the office of the Comptroller, and if found correct a receipt be given to the person who countersigned the same.

(10.) That on completing the notes the amount so completed be transferred to an account to be called the "Note Reserve Account."

(11.) That in sending the notes to the offices of the Assistant Receivers-General the receipt of the express company be taken, and that receipts be sent at once to the Finance Department.

(12.) That the amounts so sent out be taken from the "Note Reserve Account," and transferred to "Assistant Receiver-General Note Account."

(13.) That the accounts with the Bank Note Company be settled monthly.

(14.) That such accounts be rendered in duplicate, one to be sent to the Finance Department, the other to the Auditor-General.

(15.) That the several Receivers-General do render in future their accounts as at present, but in duplicate, one copy to be sent to the Finance Department, the other to the Auditor-General.

(16.) That the stock in the vault be now verified by the Auditor-General or the Assistant Auditor.

(17.) That the Auditor-General or Assistant Auditor do from time to time make an examination of the stock in the vault; and that the duty of such inspection be performed only by one or other of those officers.

(18.) That the examination of the cancelled notes be made by the Audit Office in the same manner as has heretofore been done by the Finance Department.

By order of the Honorable the Treasury Board.

J. M. COURTNEY,

Secretary.

AUDITOR-GENERAL'S OFFICE,

OTTAWA, 18th November, 1881.

SIR,—I have read the minute of the Hon. the Treasury Board on the audit of the accounts, &c., connected with the currency.

I shall be happy to give directions that the examination is to be carried out in the manner prescribed by the minute.

I am, however, compelled to say that with reference to the person to do the work, I cannot, from the 15th and 48th sections of the Audit Act, which apply more particularly to that part of the subject or from any other section of it, draw the conclusion that Parliament intended to withhold, under any circumstances, from the Auditor-General of the time, the right to name the individual in his office to perform any of his duties.

I have the honor to be, Sir,

Your obedient servant,

J. L. McDOUGALL,

Auditor-General.

J. M. COURTNEY, Esq.,
Secretary of the Treasury Board.

FINANCE DEPARTMENT,

OTTAWA, 19th November, 1881.

SIR,—I have your letter of the 18th instant respecting the audit of the accounts of the currency.

I observe that you propose to give directions that the examination is to be carried out in terms of the minute, but that you point out, in your opinion, Parliament did not withhold from you the right to name the individual in your office who should perform the duties required.

I presume that this refers to the limit suggested by the Board that the examination of the securities in the vault should be performed either by the Assistant Auditor or yourself, for in no other part of the minute is any limitation mentioned, and if my presumption be correct, I may state that the Board in promulgating the minute had no intention of interfering with your power, but simply desired to adopt such rules of safety and precaution as are in use in, I believe, all banks the world over when dealing with monies and securities.

Your obedient servant,

J. M. COURTNEY,

Deputy Minister of Finance.

J. L. McDOUGALL, Esq.,
Auditor-General.

AUDITOR-GENERAL'S OFFICE,

OTTAWA, 20th November, 1881.

SIR,—I have your letter of the 19th inst. replying to mine regarding the audit of the currency accounts.

I did not suppose that there was an intention on the part of the Board to withhold from the office any of its rights.

My object in writing was to draw attention to a course which if continued would lessen the authority of the office, and contrary, as I think, to the spirit of the Audit Act.

I am always willing to admit that your own course has been of much service in putting the provisions of the existing system in force.

I have the honor to be, Sir,

Your obedient servant,

J. L. McDOUGALL,

Auditor-General.

J. M. COURTNEY, Esq.,
Secretary of the Treasury Board.

Legality of Superannuation Abatements considered.

OTTAWA, 25th July, 1881.

SIR,—With reference to refunds of superannuation drawback, I would beg you to consider how far such refunds, except when the abatement was improperly made, are legal.

I have the honor to be, Sir,

Your obedient servant,

J. L. McDOUGALL,

Auditor-General.

J. M. COURTNEY, Esq.,
Secretary of the Treasury Board.

20th August, 1881.

MY DEAR SIR,—Your letter of 25th July, having reference to refunds of superannuation, has awaited my return.

I regret that I hardly understand from the letter the nature of the questions you ask. I presume you mean that refunds have been made of superannuation abatements and you doubt their legality; if you will kindly specifically mention the payment or payments that have been made, I will endeavor to answer the question.

Yours very truly,

J. M. COURTNEY,

Deputy Minister of Finance.

J. L. McDOUGALL, Esq.,
Auditor-General.

OTTAWA, 27th August, 1881.

SIR,—In reply to your letter of the 20th instant, regarding superannuation abatements, I beg to say that my letter was intended to bring up the question of the legality of returning, under any circumstances, abatements which had been made under the sanction of law, whether those, from whom they were withheld, accepted other employment from the Government with salaries not subject to superannuation abatements, gave up their positions or were removed.

I have the honor to be, Sir,

Your obedient servant,

J. L. McDOUGALL,

Auditor-General.

J. M. COURTNEY, Esq.,
Secretary of the Treasury Board.

OTTAWA, 28th September, 1881.

DEAR SIR,—In reply to your favor of yesterday regarding superannuation abatements returned, I would say that the payments on the 25th November, 1880, to J. Patterson, \$72; 18th January, 1881, to J. Patterson, \$11; 19th July, 1881, to F. Chaloux, \$28.07, are the kind to which I referred.

Your obedient servant,

J. L. McDOUGALL,

Auditor-General.

J. M. COURTNEY, Esq.,
Deputy Minister of Finance.

Précis from Treasury Board.

OTTAWA, 29th September, 1881.

The Auditor-General draws attention, in a letter of the 25th July, to refunds of superannuation abatement, and in a letter dated 27th August, in reply to one from the Deputy Minister of Finance, the Auditor-General questions "the legality of returning, under any circumstances, abatements which had been made under sanction of law, whether those from whom they were withheld accepted other employment from the Government with salaries not subject to superannuation abatements, gave up their positions or were removed." The Auditor, in a letter of the 28th inst., cites two cases of J. Patterson and F. Chaloux. The cases stand as follows:—

Mr. Patterson was employed on the Welland Canal Staff and paid superannuation tax; but he afterwards went to the Pacific Railway Staff, at Winnipeg, and no abatement for superannuation being made there, he applied for a refund of the sums paid by him and received \$83.

Mr. Chaloux was lock-master on the Chambly Canal and paid superannuation tax; he was afterwards appointed foreman carpenter and was not eligible for superannuation. He applied for the amounts paid by him when lockmaster and received \$28.07.

OTTAWA, 18th November, 1881.

SIR,—I have the honor to report that the Honorable the Treasury Board has had under consideration your letter respecting refunds of superannuation abatements, and as the Board is advised by the Department of Justice (copy herewith) that such refunds are contrary to law, the Board consider it desirable to place in the Estimates a small amount to cover such refunds, to be expended under authority of the Governor in Council.

Your obedient servant,

J. M. COURTNEY,

Deputy Minister of Finance.

J. L. McDougall, Esq.,
Auditor-General.

OTTAWA, 8th November, 1881.

SIR,—I have considered the question respecting the legality of refunding moneys received by way of superannuation tax, and I am of opinion that without the authority of Parliament the moneys cannot legally be refunded.

Under the Superannuation Act the abatement made from the salaries is made part of the Consolidated Revenue Fund. There is no provision in the Act for a return of the abatement, and I think that under section 32 of the Audit Act, a cheque for the return of the money could not be issued.

Papers returned.

I have the honor to be, Sir,

Your obedient servant,

Z. A. LASH,

Deputy Minister of Justice.

J. M. COURTNEY, Esq.,
Deputy Minister of Finance.

Limitation to Employment of Extra Clerks.

AUDITOR-GENERAL'S OFFICE,
24th June, 1881.

DEAR SIR,—I beg to draw your attention to 31st Vic., cap. 34, sec. 19 and subsections.

Apparently authority is not given for the employment of extra clerks by Council, even by successive Orders for a longer period than six months.

I take up the question now, as the estimates for 1881-82 are under consideration.

Your obedient servant,

J. L. McDOUGALL,
Auditor-General.

J. M. COURTNEY, Esq.,
Deputy Minister of Finance.

Extra Emoluments to permanently employed Officials.

AUDITOR-GENERAL'S OFFICE,
OTTAWA, 6th October, 1881.

SIR,—I observe that in England, under the authority of the Treasury Board, a statement is sent from each Department to the Auditor-General of amounts which may have been paid by the Department to any of its permanently employed officials in addition to their salaries.

Our own Public Accounts Committee asked for information with regard to the accounts similar to that provided by the English accounts.

Perhaps you will draw the attention of the Honorable the Treasury Board to the subject, with a view to have its decision upon the advisability of following the English practice.

I have the honor to be, Sir,

Your obedient servant,

J. L. McDOUGALL,
Auditor-General.

J. M. COURTNEY, Esq.,
Secretary of the Treasury Board.

OTTAWA, 7th October, 1881.

MY DEAR SIR,—Will you kindly favor me with a copy of the Treasury Minute directing the Department to forward to the Comptroller and Auditor-General the amounts paid in addition to salaries to permanently employed officials, on its receipt I will take an early opportunity of submitting your letter of yesterday's date to the Treasury Board.

Yours very truly,

J. M. COURTNEY,
Deputy Minister of Finance.

J. L. McDOUGALL, Esq.,
Auditor-General.

OTTAWA, 11th October, 1881.

SIR,—In reply to your letter of the 7th instant, regarding extra remuneration to Civil Service employés, I enclose a copy of the Treasury Minute of the 31st October, 1877.

I am yours truly,

J. L. McDOUGALL,
Auditor-General.

J. M. COURTNEY, Esq.,
Secretary of the Treasury Board.

EXTRACT from First Report, Public Accounts, House of Commons (England), 13th March, 1878.

(*Treasury Minute 31st October, 1877.*)

IX.—NOTES OF EXTRA REMUNERATION.

Adverting to the remarks made by the Committee in paragraphs 9, 41 and 106 of their report, my Lords direct that the following circular be issued to all accounting departments, including the War Office and Admiralty:—

SIR. (or, as the case may be), I am directed by the Lords Commissioners of Her Majesty's Treasury to state (for the information, &c.), that in consequence of various remarks made by the Comptroller and Auditor-General in his reports on the Appropriation Accounts for 1875-76, and by the Committee of Public Accounts for 1877, in their report of 16th May last, my Lords think it advisable to issue definite instructions to all accounting departments for their guidance in appending, to their estimates and appropriation accounts, notes of extra remuneration, pensions and other extraneous emoluments which may be enjoyed by officers on their establishments.

In every case of doubt reference should be made to this Department, but the following will serve as general rules for determining—

- (a.) Whether a particular payment or source of income ought to be noted at all;
- (b.) Whether it ought to be noted in the Estimates or in the Appropriation Accounts, or in both;
- (c.) Whether, if a payment by one department to an officer of another department is to be noted in an appropriation account, the account ought to be that of the vote from which the payment is made, or that of the vote which bears the charge of the ordinary salary of the payee.

1. If any salaried officer provided for in a particular vote receives additional remuneration or a pension from another vote, or from the Consolidated Fund, or with official permission from some local or special fund, the source and amount of such additional remuneration or pension should be noted in the estimate in which the ordinary salary of such officer is provided; and if he is employed on fixed salary by two different departments at the same time, a note of such double salary should appear in the estimates of both departments; but such notes need not be inserted in the Appropriation Accounts, unless they have by inadvertence, escaped record in the Estimates.

2. If the extra emoluments of an officer be of varying amount, their source and probable annual amount should be noted in the estimate of the vote in which the ordinary salary of such officer is provided, and actual amount received by him in the year should be noted in the Appropriation Accounts of that vote.

3. No note need be made in the Estimates of past payment to officers, which are not likely to recur in the year of estimate; but all such payments should be noted in the Appropriation Accounts of the votes in which the salaries of the officers are provided, unless they were anticipated in the notes to the Estimates for the year in which they occurred.

4. To enable accounting officers to note payments made to officers of their own departments from extraneous sources, the following rule should, in accordance with the recommendation of the Committee of Public Accounts, be strictly observed.

Whenever payments are made by one department to an officer of another department, explicit notice thereof should be sent by the paying department to the department that accounts for the vote in which the officer's ordinary salary is provided.

If the person receiving the payment be a civil officer receiving a pension provided for in the Superannuation Vote, the notice should be sent to the Paymaster-General, in order that he may cause the payment to be noted in the Appropriation Account of that vote. But if the pension be provided for in the vote for Dublin Metropolitan Police, Irish constabulary, or the revenue departments, the notice should be addressed to the department administering those votes.

If any naval or military pensioner receives a civil salary, his pension should, of course, be noted in the estimate providing for his salary; and if casual remuneration be paid from a civil vote to such a pensioner, the payment should be noted in the appropriation account of that vote. But notice of it need not be sent to the War Office or Admiralty.

5. No detailed mention need be made in the Estimates or accounts of extra payments to large bodies of men, based on well defined regulations, such as the rewards for revenue detectives paid to the Irish constabulary, and soldiers' good conduct pay.

OTTAWA, 14th October, 1881,

SIR,—I have the honor to enclose to you an extract from the minutes of a meeting of the Honorable the Treasury Board held at Ottawa the 13th October, in connection with the forwarding with the appropriation accounts a statement of the extra emoluments, if any, paid to permanently employed officials.

I have the honor to be, Sir,

Your obedient servant,

J. M. COURTNEY,

Secretary.

J. L. McDUGALL, Esq.,
Auditor-General.

EXTRACT from the Minutes of a Meeting of the Treasury Board, held at Ottawa, on the thirteenth day of October, 1881.

The Board had under consideration a letter from the Auditor-General, stating that the several Imperial expending departments, under instructions from the Lords of the Treasury, forwarded with their Appropriation accounts to the Comptroller and Auditor-General, statements showing the extra emoluments, if any, paid to permanently employed officials, and asking whether in view of the action of the Public Accounts Committee during the last session of Parliament similar statements should be forwarded to his office with the appropriation accounts. The letter was accompanied by a copy of the English Treasury Minute.

The Treasury Board are of opinion that the practice pursued in England should be followed in Canada, and direct that the suggestion of the Auditor-General be fully carried out.

J. M. COURTNEY,

Secretary.

There has been substantial progress made since my last report in extending the provisions of the Audit Act to the various services of the Dominion, although I have been unable to examine all the accounts that it is desirable to have audited.

I would mention two important classes still in arrear, the statements of the transactions with the several Canadian Banks and those with the English Agents.

J. L. McDUGALL,

Auditor-General.

Auditor-General's Office,
9th February, 1882.

APPROPRIATION ACCOUNTS
FOR FISCAL YEAR ENDED 30TH JUNE, 1881.

Appropriation Accounts for Fiscal Year ending 30th June, 1881.

INTEREST ON PUBLIC DEBT.

ACCOUNT of sums expended, compared with the sum estimated, for the
Year ended 30th June, 1881, showing the surplus or deficit upon each
sub-head of Estimate.

Service.	Estimate.	Expenditure.	Expenditure compared with Estimate.	
			Less than Estimated.	More than Estimated.
<i>Payable in London.</i>	<i>\$ cts.</i>	<i>\$ cts.</i>	<i>\$ cts.</i>	<i>\$ cts.</i>
On issue of Canada, at 5 per cent. <i>a</i>	1,569,752 10	1,574,594 43	.....	4,842 33
do do 6 do <i>b</i>	379,979 60	375,774 80	4,204 80	
do New Brunswick, at 6 per cent.	269,486 80	269,486 80		
do Nova Scotia, at 6 per cent.	64,970 00	64,970 00		
do British Columbia, at 6 per cent	55,480 00	55,480 00		
do Dominion, at 4 per cent.	3,562,400 00	3,562,400 00		
do do 5 do <i>c</i>	121,666 67	121,666 67		
do Prince Edward Island, at 6 per cent.	65,466 40	65,466 40		
Additional loans to be issued <i>c</i>	150,000 00	.....	150,000 00	
<i>Payable in Canada.</i>	<i>6,239,201 57</i>	<i>6,089,839 10</i>	<i>149,362 47</i>	
On issue of Canada, at 5 per cent.	5,722 50	5,722 50		
do Nova Scotia, at 6 per cent.	57,115 20	57,115 20		
do New Brunswick, at 6 per cent.	7,374 00	7,374 00		
do Prince Edward Island, at 6 per cent.	12,666 00	12,666 00		
Debentures, 6 per cent.	32,280 00	32,280 00		
A Stock, 6 per cent.	1,002 00	1,002 00		
B do 6 do <i>d</i>	13,149 82	15,797 58	.....	2,647 76
A do 5 do <i>e</i>	21,903 84	21,903 80	0 04	
B do 5 do <i>f</i>	122,195 00	136,990 99	.....	14,795 99
C do 5 do <i>g</i>	3,080 80	3,080 79	0 01	
D do 5 do <i>h</i>	307,464 38	313,156 44	.....	5,692 06
Savings Banks :—				
Post Office, 4 per cent. <i>i</i>	136,854 09	179,739 78	.....	42,885 69
do 5 do <i>j</i>	8,390 00	5,165 03	3,224 97	
Toronto 4 do <i>k</i>	9,586 33	15,575 20	.....	5,988 87
Winnipeg 4 do <i>l</i>	3,897 87	5,349 72	.....	1,451 85
Nova Scotia, at 4 per cent. <i>m</i>	109,360 85	137,771 36	.....	28,410 51
New Brunswick, at 4 per cent. <i>n</i>	70,016 96	86,873 47	.....	16,856 51
British Columbia, at 5 per cent. ... <i>o</i>	59,036 78	57,000 66	2,036 12	
Prince Edward Island, at 4 per cent. <i>p</i>	18,417 73	21,303 44	.....	2,885 71
Indian Fund, at 6 per cent. <i>q</i>	70,704 63	67,990 34	2,714 29	
do 5 do <i>r</i>	90,538 76	95,301 94	.....	4,763 18
Widows' Pension and Uncommuted Stipends, at 5 per cent. <i>s</i>	743 67	515 23	228 44	
Interest on Trust Funds, at 5 per cent <i>t</i>	192,155 95	192,155 94	0 01	
Seigniorial Indemnity to Townships	260 00			
Compensation to Seigniors.	23,894 70			
Quebec Harbor Sinking Fund.	3,277 92			
Baring Bros. & Co., interest on ac- count current. <i>u</i>	.....	142 78	.....	33,074 37
Bank of Montreal, London, interest on account current. ....	.....	4,077 02		
Atlantic Mutual Insurance Co., in- terest on dividends. ....	.....	1,421 95		
Total, Interest on Public Debt.	7,592,258 73	7,594,144 88	.....	1,886 15

I certify that this account has been examined under my directions and is correct.

Examined,

F. HAYTER.

J. L. McDUGALL,

Auditor-General.

STATEMENT of the Public Debt payable in London, showing the amount of each Loan bearing interest, 30th June, 1881, and the interest paid during the Year 1880-81.

Service.	—	Amount.	Amount.	Interest.
<i>Payable in London.</i>	£ s. d.	£ s. d.	\$ cts.	\$ cts.
Issue of Canada, at 5 per cent—				
22 Vic., cap. 84 and 18.....	6,446,636 2 9			
12 Vic., cap. 5.....	24,300 0 0	6,470,936 2 9	31,491,889 20	1,574,594 43
Issue of Canada, at 6 per cent—				
18 Vic., cap. 4.....	174,770 11 0			
12 Vic., cap. 5.....	244,607 17 1			
18 Vic., cap. 3 and 103.....	52,761 3 7			
12 Vic., cap., 58 and 16 Vic., cap 17	42,460 8 4			
19 and 20 Vic., cap. 86, and 12 Vic.,				
cap. 5.....	228,900 0 0			
22 Vic., cap. 83, and 20 Vic., cap. 17	268,200 0 0	1,011,700 0 0	4,923,606 67	375,774 80
Issue of New Brunswick, at 6 per cent				
New Brunswick and Canada Railway	42,000 0 0			
19 Vic., cap. 14 and 16, New Bruns-				
wick.....	96,800 0 0			
19 Vic., cap. 16, New Brunswick.....	782,100 0 0	920,900 0 0	4,481,713 33	269,486 80
Issue of Nova Scotia, at 6 per cent—				
27 Vic., cap. 6, Nova Scotia.....		222,500 0 0	1,082,833 33	64,970 00
Issue of British Columbia, at 6 per cent				
British Columbia Loan Act, 1863....	50,000 0 0			
Vancouver Loan Act, 1863.....	40,000 0 0			
British Columbia Loan Act.....	100,000 0 0	190,000 0 0	924,666 67	55,480 00
Issue of Dominion, at 4 per cent—				
Guaranteed Loan of 1869.....	1,500,000 0 0			
do 1873.....	1,500,000 0 0			
do 1873, Rupert's				
Land.....	300,000 0 0			
do 1875.....	1,500,000 0 0			
do 1878.....	1,500,000 0 0	6,300,000 0 0	30,660,000 00	1,226,400 00
Unguaranteed Loan of 1874.....	4,000,000 0 0			
do 1875.....	1,000,000 0 0			
do 1876.....	2,500,000 0 0			
do 1878.....	1,500,000 0 0			
do 1879.....	3,000,000 0 0	12,000,000 0 0	58,400,000 00	2,336,000 00
Issue of Dominion, at 5 per cent—				
Intercolonial Railway.....		500,000 0 0	2,433,333 33	121,666 67
Issue of Prince Edward Island, at 6				
per cent—				
24 Vic., cap. 4, Prince Edward Island		224,200 0 0	1,091,106 67	65,466 40
		27,840,236 2 9	135,489,149 20	6,089,839 10

I certify that this account has been examined under my directions and is correct.

Examined,
F. HAYTER.

J. L. McDOUGALL,
Auditor-General.

STATEMENT of Sinking Funds, held against Debt in England, showing the amount of each Fund, 30th June, 1881, and the interest received during the Year 1880-81.

	Amount.	Amount.	Interest.
<i>Sinking Fund.</i>	£ s. d.	\$ cts.	\$ cts.
Consolidated Canadian Loan.....	1,210,791 16 4	5,892,520 09	272,760 32
Intercolonial Railway Loan.....	411,800 0 0	2,004,093 34	86,003 73
Rupert's Land Loan.....	46,900 0 0	228,246 64	10,263 80
British Columbia Loan.....	159,300 0 0	775,260 02	35,654 07
Loan of 1874.....	156,149 2 10	759,925 83	27,306 67
do 1875.....	129,823 8 6	631,807 32	23,291 50
do 1876.....	55,353 2 7	269,385 22	9,047 66
do 1878.....	60,067 5 8	292,327 45	9,634 40
do 1879.....	22,800 0 0	110,960 00	2,238 67
	2,252,984 15 11	10,964,525 91	476,200 82
Excess of Debt in England over Sinking Fund.....	25,587,251 6 10	124,524,623 29	5,613,638 28

I certify that this account has been examined under my directions and is correct.

J. L. McDOUGALL,

Auditor-General.

Examined,

F. HAYTER.

AUDIT OFFICE,

OTTAWA, 19th October, 1881.

SIR,—I return an entry warrant received from you lately, transferring a refund of \$116.80, made by Glyn, Mills, Currie & Co., from the credit of "Interest on Public Debt," to the credit of "Casual Revenue." The grounds for the transfer, as given me by the Dominion Book-keeper—that he wishes the amount appearing in the Public Accounts as "interest paid" to be the same as that on which the agents receive commission—seem to me insufficient.

I might call your attention to the fact that Messrs. Glyn, Mills, Currie & Co., when refunding excess of interest paid to them, omit refunding the commission on the same.

I have the honor to be, &c.,

J. L. McDOUGALL,

Auditor-General.

The Deputy Minister of Finance.

FINANCE DEPARTMENT,
OTTAWA, October 22nd, 1881.

MY DEAR SIR.—I have your letter of the 19th instant, returning the entry debiting interest on Public Debt and crediting Casual Revenue.

I have looked into the matter, and I find that for some time back Casual Revenue has been credited with similar refunds, and that since the refund now in question, £24, was made, other refunds have also been made which have been passed by your office to "Casual Revenue." I trust that you will be good enough to allow this entry for the present to stand.

You are no doubt aware that the whole question of "Unpaid Dividends" is now under consideration, and that a sum of over £5,000 has been received on that account from Messrs. Baring. I have given directions to have the account adjusted as soon as the Public Accounts are compiled; in the meantime, I would be greatly obliged if the present method of procedure be not disturbed.

I notice your remark about the refunding the commission by the London agents. I perfectly agree with you, but at the present moment I think it better to let the matter remain in abeyance; the amount involved is small, \$1.16, but the matter will not be forgotten.

Yours very truly,

J. M. COURTNEY,
Deputy Minister of Finance.

J. L. McDougall, Esq.

AUDIT OFFICE,
OTTAWA, October 29th, 1881.

SIR,—I enclose a statement of your expenditure for "Interest on Public Debt" as compared with the estimates, and request that you will favor me with explanations by sub-heads of the causes of difference between estimate and expenditure.

The payments under the last six sub-heads, with the exception of "Atlantic Mutual Insurance Co., Interest on Dividends," might, I think, have been anticipated.

I have the honor to be, &c.,

J. L. McDougall,
Auditor-General.

J. M. COURTNEY, Esq.,
Deputy Minister of Finance.

FINANCE DEPARTMENT,
OTTAWA, November 4th, 1881.

SIR,—I have the honor to acknowledge the receipt of your letter of the 29th ultimo, enclosing a statement of expenditure of "Interest on Public Debt" compared with the estimates, and asking me to explain the variations between the expenditure and the estimates.

Before making any explanation in the matter, I beg to call your attention to the fact that the service for "Interest on Public Debt" being purely statutory, does not require a vote, and the details as rendered are simply to be taken as a guide to Parliament. I believe in England the expenditure is controlled by Commissioners and forms no part of the Appropriation Accounts.

I have now the honor to refer you to the estimates presented to Parliament, in which you will see that the estimates for interest on stocks and savings bank deposits are based on the respective capitals of those classes of debt as appeared on the 31st

December, 1879, and 31st January, 1880; the accretions of debt in those classes accounted for the excess on those sub-heads, and further did away with the necessity of negotiating additional English loans, thereby saving an estimated interest of \$150,000; you will, I have no doubt, have observed, that in this large service with an expenditure of over \$7,500,000, the whole excess over the calculations was but \$1,886.15.

I must differ with you as to the remark made that the last six expenditures, with one exception, might have been anticipated. The total of those expenditures aggregated \$33,000 odd, of which \$23,000 represented interest on the funds for the compensation to Seigniors. The capital of this was expected to be paid long ago, and was taken into account when estimating the amount likely to be paid as interest on New Debt.

I have the honor to be, Sir,

Your obedient servant,

J. M. COURTNEY,

Deputy Minister of Finance.

The Auditor-General.

AUDIT OFFICE,

OTTAWA, November 5th, 1881.

SIR,—I beg to acknowledge receipt of your letter of 4th November, concerning "Interest on Public Debt."

I regret that you should have gathered the impression from my letter of 29th October, that I considered a vote necessary for "Interest on Public Debt." I was aware that the estimates for this service were placed before Parliament mainly for the purpose of showing the balance of money available for other expenditure, but considered that Parliament had a right to know why the payments differed from the estimate.

The report of the Sub-Committee on Public Accounts, to the effect that "the course pursued by the Auditor-General of calling for and reporting the reasons given for any material variation between the amount taken under any sub-head and the amount actually expended under the same sub-head, is correct," while perhaps referring at the time more particularly to grants of supply, might I think be also applied with propriety to statutory expenditure. Would you please oblige me with explanations of variations by sub-heads, and not merely of the whole over-expenditure?

I am, Sir, your obedient servant,

J. L. McDOUGALL,

Auditor-General.

The Deputy Minister of Finance.

FINANCE DEPARTMENT,

OTTAWA, November 8th, 1881.

SIR,—I have the honor to reply to your letter of the 5th instant, respecting the expenditures against the estimates for the service of "Interest on Public Debt."

Before answering the letter, I beg to correct the idea that you were not aware that the estimate for interest on Public Debt was only a guide to Parliament; pressure of work and constant interruptions do not certainly tend to exact writing, but on re-reading my former letter, I fail to see why you should have gathered such an impression. I simply intended, as I presumed the correspondence would be published, to convey the idea that from the nature of the service alterations through conversions, redemptions, &c., must necessarily happen, even after the estimate is

promulgated, although the utmost care is taken to give to Parliament the closest approximate figures; in this case, notwithstanding the large expenditure of some \$7,500,000, the difference is but \$1,800 odd.

Without entering into the question of whether it is desirable to apply to the Statutory Expenditure the recommendation made by the Sub-Committee of the Public Accounts Committee, I thought I had given explanations in detail of the several variations, and not merely of the over-expenditure. I return the abstract lettered, and beg to call your attention to the fact that (c) under-expenditure of \$150,000 was duly advised to you as being in consequence of there being no necessity of placing a loan on the English market; that (d, f, h, i, k, l, m, n and p) over-expenditures were duly advised to you as increases, owing to accretions of debt in Savings Banks and stocks beyond the capitals as enumerated on the several dates placed in the estimates; that as to (u) I venture to differ from your remarks, and I stated that as to the greater part of this over-expenditure, it was calculated in the \$150,000. I regret that I did not notice (e, g and t) under-expenditures of 4c., 1c. and 1c., severally occasioned by under payments of those sums, and also the other variations which I now try to explain: (a and b) a certain portion of English debt was estimated at 6 per cent. instead of 5 per cent.; (j, q and s) under-expenditures, the principal in these cases was reduced; (o) under-expenditure, through reduction of rate of interest; (r) over-expenditure, through accretions of debt.

I trust these explanations will suffice.

I have the honor to be, &c.,

J. M. COURTNEY,
Deputy Minister of Finance.

The Auditor-General.

POST OFFICE DEPARTMENT, SAVINGS BANK BRANCH,
OTTAWA, 25th Oct., 1881.

SIR,—As requested in your letter of this date, I beg to say that the interest, \$184,904 81, allowed on deposits in this Bank during the year ended 30th June last, should be divided as follows:—

Interest on deposits drawing 4 per cent.....	\$179,739 78
“ “ “ 5 “ “	5,165 03

Interest at 5 per cent. was discontinued on the 1st of March, and on that day all deposits were placed under the uniform rate of 4 per cent.

I have the honor to be &c.,

J. C. STEWART,
Superintendent.

J. L. McDougall, Esq.
Auditor-General.

Appropriation Accounts for Fiscal Year ended 30th June, 1881.

PREMIUM AND EXCHANGE.

ACCOUNT of sums expended, compared with the sum estimated, for the Year ended 30th June, 1881, showing the surplus or deficit upon each sub-head of Estimate.

Service.	—	Estimate.	Expenditure.	Expenditure compared with Estimate.	
				Less than Estimated.	More than Estimated.
Premium and Exchange.....	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
Premium on debentures purchased for Sinking Fund.....	37,255 85	20,000 00			
Discount on remittances to Baring Bros.	3,692 70				
Exchange.....	3,443 93				
			44,392 48		24,392 48

I certify that this account has been examined under my directions and is correct.

J. L. McDOUGALL,
Auditor-General.

Examined,
F. HAYTER.

FINANCE DEPARTMENT,
OTTAWA, 4th November, 1881.

SIR,—I have the honor, in reply to your letter of the 31st ultimo, to state that owing to the rise in the market value of the Dominion Government Securities in England a larger price has had to be paid for the debentures purchased for the several sinking funds, and, consequently, the expenditure against the estimate for premium and exchange has so far been increased.

Your obedient servant,

J. M. COURTNEY,
Deputy Minister of Finance.

The Auditor-General.

EXPENDITURE ON ACCOUNT OF INVESTMENTS DURING THE YEAR 1880-81.

Bank of Montreal.....	500,000 00
Quebec Harbour.....	202,000 00
Graving Dock, Quebec.....	175,000 00
	877,000 00

Appropriation Accounts for Fiscal Year ending 30th June, 1881.—Continued.

SINKING FUND.

ACCOUNT of sums expended, compared with the sum estimated, for the Year ended 30th June, 1881, showing the surplus or deficit upon each sub-head of Estimate.

Service.	Estimate.	Expenditure.	Expenditure compared with Estimate.	
			Less than Estimated.	More than Estimated.
	\$ cts.	\$ cts.	\$ cts.	\$ cts.
Consolidated Canadian Loan	419,493 59	403,446 66	16,046 93	
Intercolonial Loan	244,203 95	223,246 66	15,957 29	
Rupert's Land Loan	24,666 88	24,333 34	333 54	
British Columbia Loan	65,584 90	64,726 67	858 23	
Dominion 4 per cent. Loan, 1874	126,386 65	121,180 00	5,206 65	
do 4 do 1875	121,005 73	117,773 33	3,232 40	
do 4 do 1876	70,785 19	68,133 33	2,651 86	
do 4 do 1878	119,666 68	115,826 67	3,840 01	
do 4 do 1879	78,295 38	73,486 67	4,808 71	
Total	1,270,088 95	1,217,153 33	52,935 62	

I certify that this account has been examined under my directions and is correct.

J. L. McDOUGALL,

Auditor-General.

Examined,

F. HAYTER.

AUDIT OFFICE,

OTTAWA, 31st October, 1881.

SIR,—I enclose a statement of your expenditure for "Sinking Fund," as compared with the estimates, and request that you will favor me with explanations by sub-heads of the causes of difference between expenditure and estimate.

I might point out that the charges for premium and brokerage, in connection with the Sinking Fund, are implicitly estimated for twice, being, by the nature of the expenditure, covered by the amounts under "Sinking Fund," as well as by those under "Premium and Exchange," and "Charges of Management."

I have the honor to be, &c.,

J. L. McDOUGALL,

Auditor-General.

The Deputy Minister of Finance.

FINANCE DEPARTMENT,
OTTAWA, November 5th, 1881.

SIR,—I have the honor to acknowledge the receipt of your letter of the 31st ultimo, with an abstract of expenditure of the "Sinking Funds" service for the year 1880-81, compared with the estimates, and requesting an explanation of the variations.

I have further to notice the remarks as to the charges in connection with the above service, and with reference thereto, I beg to state that the estimates for the several Sinking Funds are carefully calculated, and are based upon the percentage of the principal of the several loans, and the interest of the sums already invested and to be invested. For the year under review I find from the MS. estimates that even greater care than usual was taken, and that the estimate was prepared by Professor Cherriman.

I am aware that the amount of stocks purchasable by the sums to be invested will vary with the fluctuations of the market; that if our stocks are selling below par, a larger amount can be purchased than when the stocks are ruling above par; but I am of opinion that our balance sheet should show the par value, as that will be the value taken when the several loans mature. I have, however, long thought it desirable to show the actual amount invested in some shape or other, and if you will kindly refer to the Public Accounts for 1879-80, and previous years, you will find in the comparative table of Receipts and Expenditures prefixed, that the absolute cash payments only are shown, and the nominal amounts struck out.

With these remarks, I may state that the apparent under expenditure results from the investments of the year being made over par.

Your obedient servant,

J. M. COURTNEY,

Deputy Minister of Finance.

The Auditor-General.

Appropriation accounts for Fiscal Year ended 30th June, 1881.—Continued.

REDEMPTION OF DEBT.

ACCOUNT of sums expended, compared with the sum estimated, for the year ended 30th June 1881, showing the surplus or deficit upon each sub-head of estimate.

Service.	—	Estimate.	Expenditure	Expenditure compared with Estimate.	
				Less than Estimated.	More than Estimated.
	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
Province of Canada (due in London).....		1,311,566 67	1,423,500 00		111,933 33
Prince Edward Island Debentures.....			14,600 00		14,600 00
Dominion Stock, 6 per cent B.....	80,292 60				
do 5 per cent B.....	197 200 00				
do 5 per cent D.....	47.025 72		324,518 32		324,518 32
Mutilated Notes redeemed, Province of Nova Scotia.....			229 67		229 67
		1,311,566 67	1,762,847 99		451,281 32
Compensation to Seignors, amount paid.....	5,663 69				
Compensation to Seignors, amount credited.....	14,419 28		8,755 59		8,755 59
Total, Redemption of Debt.....		1,311,566 67	1,754,092 40		442,525 73

I hereby certify that this account has been examined under my directions and is correct.

J. L. McDougall,
Auditor General.

FINANCE DEPARTMENT,
OTTAWA, November 8th, 1881.

SIR,—In reply to your letter of the 31st ultimo, enclosing abstract of expenditure for Redemption of Public Debt, compared with the estimates, and asking for explanations as to the causes of variation, I have the honour to state that the excess payment on account of debt due in England was caused by debentures due and estimated for in the previous financial year, being paid in 1880-81; that the same cause led to the excess payment of debentures payable in Prince Edward Island; that the 6 per cent. Stock payments arose from holders electing to receive cash in lieu of conversion into 5 per cent. Stock; that the 5 per cent. Stock B payments are owing to holders of that class of stock giving three months' notice of withdrawal; and that the 5 per cent. D Stock payments are owing to the Government being able to pay off these amounts before maturity. The small amount of notes of the issue of the Province of Nova Scotia prior to Confederation explains itself, and I should imagine from the smallness of the amount that the notes now in existence are all but paid.

I trust, although the other item—Compensation to Seigniors—was apparently increased during the year, that during this present fiscal year it will gradually disappear.

Yours very truly,
J. M. COURTNEY,
Deputy Minister of Finance.

The Auditor-General.

Appropriation Accounts for Fiscal Year ended 30th June, 1881—Continued.

CHARGES OF MANAGEMENT.

ACCOUNT of sums expended, compared with the sums granted, for the Year ended 30th June, 1881, showing the surplus or deficit upon each sub-head of Estimate.

Service.	Grant.	Expenditure.	Expenditure, compared with Grant.	
			Less than Estimated.	More than Estimated.
	\$ cts.	\$ cts.	\$ cts.	\$ cts.
Expenditure under Vote.—				
Financial Inspector..... a	2,600 00	2,600 00		
Office of Assistant Receiver-General, Toronto..... b	8,000 00	7,304 85	695 15	
do do Montreal..... c	5,500 00	5,699 35		199 35
Auditor and Assistant Receiver-General, Halifax..... d	10,000 00	10,879 00		879 00
do do St. John, N.B..... e	11,400 00	11,649 26		249 26
do do Winnipeg..... f	5,250 00	3,436 27	1,813 73	
do do Victoria, B.C.... g	7,000 00	6,535 22	464 78	
do do Charlottetown. h	4,000 00	3,777 66	222 34	
do do P. A. Landing. i		418 36		418 36
Country Savings Banks, New Brunswick, Nova Scotia and British Columbia... j	12,500 00	13,160 74		660 74
	66,250 00	65,460 71	789 29	
Expenditure under Statute :—	Estimate.			
Commission on Debt redeemed during the year..... k	13,111 67	14,235 00		1,123 33
Commission on Interest paid..... l	58,000 00	43,802 96	14,197 04	
Commission and brokerage, Consolidated Canadian Loan Sinking Fund..... m	4,194 93	4,305 78		110 85
Brokerage, Intercolonial Loan Sinking Fund Commission and brokerage, Rupert's Land Loan Sinking Fund..... o	610 50	750 69		140 19
Commission and brokerage, British Colum- bia Loan Sinking Fund..... p	308 32	88 81	219 51	
Commission and brokerage on Sinking Funds, Loans of 1874, 1875, 1876, 1878 and 1879..... q	163 96	209 27		45 31
Stamps, postages and telegrams..... r	5,000 00	2,890 80	2,109 20	
Expenses in connection with the issue and redemption of Dominion Notes..... s	2,000 00	24,437 60		22,437 60
Printing, advertising, express charges, &c., including the printing of Dominion Notes..... t	30,000 00	6,364 90	23,635 10	
Not estimated for..... u	25,000 00	45,699 61		20,699 61
		10,061 35		10,061 35
	138,389 38	152,846 77		14,457 39
Expenditure under Vote.....	66,250 00	65,460 71	789 29	
Expenditure under Statute.....	138,389 38	152,846 77		14,457 39
Total.....	204,639 38	218,307 48		13,668 10

I certify that this account has been examined under my directions and is correct.

Examined,
F. HAYTER.

J. L. McDOUGALL,
Auditor-General.

CHARGES OF MANAGEMENT—DETAILS of Expenditure under Statute.

	Amount.	Total.
	\$ cts.	\$ cts.
Commission on Redemption :—		
Glyn, Mills, Currie & Co.....	6,652 73	
Baring Bros. & Co.....	7,582 27	
		14,235 00
Commission on Interest paid :—		
Glyn, Mills, Currie & Co.....	20,014 76	
Baring Bros. & Co.....	23,322 18	
Crown Agent for the Colonies	138 70	
Morton, Rose & Co.....	327 32	
		43,802 96
Commission and Brokerage on Sinking Funds :—		
Glyn & Baring.....	7,526 30	
Bank of England.....	509 78	
Crown Agent for the Colonies.....	209 27	
		8,245 35
Stamps, Postage and Telegrams :—		
Glyn, Mills, Currie & Co.....	2,075 15	
Baring Bros. & Co.....	3,364 87	
do Commuting Stamp Duty.....	17,687 90	
Crown Agent for the Colonies.....	58 68	
Morton, Rose & Co.....	3 65	
Bank of Montreal, London.....	661 87	
do Ottawa.....	431 59	
do Moncton	153 89	
		24,437 60
Expenses in connection with the Issue and Redemption of Dominion Notes :—		
Amount paid sundry persons for counting and destroying notes .	2,173 00	
Bank of British Columbia, commission on Dominion Notes redeemed.....	153 65	
A. Fraser, travelling expenses in connection with issue of Notes.	64 77	
J. Young do do do	56 68	
J. Patterson do do do	14 30	
J. P. Taylor, Extra Clerk, Finance Department.....	912 50	
J. C. Beatty do do	730 00	
H. S. Watson do do	730 00	
E. Capbert do do	730 00	
John MacLean do do	800 00	
		6,364 90
Printing, Advertising, Express charges, &c., including the printing of Dominion Notes :—		
British American Bank Note Co. on account.....	42,000 00	
Burland Lithographic Co., lithographing Cheques.....	5 50	
Geo. Cox, engraving, lithographing and stamping.....	89 00	
Queen's Printer.....	21 25	
Glyn, Mills, Currie & Co., advertising.....	153 42	
Baring Bros. & Co, do	44 65	
Crown Agent for the Colonies do	18 43	
Morton, Rose & Co. do	70 81	
Canadian Express Co., express charges.....	1,333 75	
A. Fraser do	602 45	
E. J. Barbeau do	24 00	
J. R. Wallace do	68 65	
R. W. Crookshank do	107 70	
H. M. Drummond do	75 00	
J. Graham do	1,085 00	
		45,699 61
Carried forward.....		142,785 42

CHARGES OF MANAGEMENT—DETAILS of Expenditure under Statute—*Con.*

	Amount.	Total.
	\$ cts.	\$ cts.
Brought forward.....		142,785 42
Not estimated for:—		
T. D. Tims, travelling expenses.....	1,339 49	
G. Y. Crookshank do	752 61	
J. M. Courtney do	320 47	
W. R. Baker do	315 57	
C. F. Street do	95 95	
F. Toller do	46 05	
J. Langton do	39 50	
G. P. Eliot do	18 25	
J. B. H. Neeve do	10 00	
Walker & McIntyre, legal services.....	1,885 24	
L. H. Dumouchel do	10 00	
J. O. Archambault do	4 00	
O. Lavallée do	4 00	
Allan Pinkerton, detective services.....	914 52	
Bank of Montreal, London, commission on advances.....	2,395 68	
do Montreal, placing gold and silver at Montreal.	1,550 00	
Quebec Bank, shortage on copper coin.....	6 00	
E. J. Barbeau, cartage of gold.....	1 50	
do customs entry on silver.....	1 00	
J. & J. Taylor, teller's and deed boxes.....	45 00	
Bank of Montreal, London, cheque book.....	2 02	
S. & H. Borbridge, leather bag.....	9 50	
H. J. Hellard, addressing circulars	36 00	
Stationery Office	109 00	
John Robins, salary for June, 1880, as Clerk in Finance Department.....	150 00	
Total Expenditure under Statute.....		152,846 77

I certify that this account has been examined under my directions and is correct.

J. L. McDOUGALL,
Auditor-General.

Examined,
F. HAYTER.

AUDIT OFFICE,
OTTAWA, December 21st, 1880.

SIR.—I have examined the vouchers for expenditure on "Charges of Management" from July to November, 1881, and beg to draw your attention to the following items:—

Cheque 55, travelling expenses of W. R. Baker, covers a living allowance \$3.50 a day for 31 days. The Order in Council of 6th May, 1886, provides that employes of the Inside Service shall receive such sums as they show to have been actually expended. Vouchers for each item should be taken whenever practicable and a certificate from the disbursing officer to cover the whole should be appended.

Cheque 40 covers \$57.50 paid to T. D. Tims, cab-hire to Kingsmore for 72 days. This should be borne by Mr. Tims himself.

Cheque 59, A. C. McMicken, special services, Assistant Receiver-General's Office, Winnipeg, \$49. Mr. McMicken, being on the regular staff, should receive nothing from the Government but his salary.

I have been unable to find any sub-head of "Charges of Management," against which to place the contingent expenses of Mr. Tims and the employés of the Inside Civil Service.

January 10th, 1881.

The only item of your December expenditure which calls for immediate notice is the payment of \$30 to Mr. A. C. McMicken for services. This amount, together with the \$39 received by him in November, should be refunded.

March 4th, 1881.

I notice that Mr. A. C. McMicken, to whom I called your attention 21st December, 1880, is still receiving \$1 a day in addition to his regular salary. If the service is to be continuous I might suggest that you obtain an Order in Council increasing Mr. McMicken's salary, and covering the payments made since 1st October, 1880.

I have the honor to be, &c.,

J. L. McDOUGALL,
Auditor-General.

The Deputy Minister of Finance.

FINANCE DEPARTMENT,
OTTAWA, March 28th, 1881.

SIR,—I have the honor to acknowledge the receipt of your letter of the 4th March, respecting the payments to Mr. A. C. McMicken made through "Charges of Management." As the service will, I think, be soon accomplished, and as it is not intended to make the allowance a permanent increase to Mr. McMicken's salary, I cannot see how I can act on your suggestion; it will be my duty, however, to procure an Order in Council to sanction all past payments.

Yours very truly,

J. M. COURTNEY,
Deputy Minister of Finance.

The Auditor-General.

FINANCE DEPARTMENT,
OTTAWA, April 4th, 1881.

SIR,—I have the honor to reply to your letter of the 21st December last, referring to certain items in the expenditure for "Charges of Management," and before offering any explanations thereon I beg to state that, owing to pressure of other business, the answer has been necessarily deferred until the present time.

Travelling Expenses of Mr. Baker.—I have read the Order in Council of the 6th May, 1876, again, and from perusal I am confirmed in my idea that departmental officers travelling on public service should be paid their actual disbursements for living allowance, but not to exceed \$3.50 per diem. In the case now under notice the service was chiefly at Toronto, where the hotel rate is \$3.50 per diem, and as from my own knowledge I am aware that the sums charged were actually disbursed, I thought it better that the per diem allowance should be charged. If, however, in

future any officers of this Department other than those employed on Inspections travel on public service, I will see that their charges are rendered in the manner you wish. I ought, perhaps, to add that Mr. Baker travelled on Inspection business.

Mr. Tims' Cab-hire.—In the summer of 1879 I went to the Lower Provinces for some three weeks. I requested Mr. Tims to act in my absence as the Deputy of the Department, there being no chief clerk attached to the Department other than the Accountant of Contingencies, with the exception of the Chief Clerk of the Savings Bank Branch, who was also absent. Mr. Tims' family were at that time in the country, and he, when he went in and out, charged his cab-hire. I am not certain but that it is a correct charge; at all events it was allowed by my predecessors. However that may be, when your letter of the 31st January, 1880, was handed to me by the Accountant of Contingencies, I thought it better to refund the money than have the matter questioned. Mr. Tims at that time was absent inspecting, and within three weeks of the correspondence my health gave way, and for a long time I was absent from my office. Owing to this and my subsequent departure for England, the matter went out of my mind, and I failed to inform Mr. Tims, as perhaps I should have done, when, owing to there being no Chief Clerk, he was again called upon to assume the charge of the Department. I enter thus fully into detail in justice to Mr. Tims, and I have requested him to write you immediately about this last charge.

I inserted in the Charges of Management estimates last submitted to Parliament, authority to cover inspection expenses, following the plan of expenditure as published in your last report.

I have the honor to be, &c.,

J. M. COURTNEY,

Deputy Minister of Finance.

The Auditor-General.

FINANCE DEPARTMENT,

OTTAWA, 5th April, 1881.

SIR,—I have the honor to acknowledge the receipt of yours of yesterday enclosing correspondence between yourself and the Auditor-General, in reference *inter alia*, to charges for cab-hire between Ottawa and Kingsmere last summer, when I was discharging, at great personal inconvenience, the duties of Deputy Minister during your absence in England.

The facts in regard to my understanding with you as to how these charges were to be paid being exactly as you state them, I shall now merely add, that at the time referred to I was subject to other heavy expenses in consequence of having to live in town, while my family were as usual in the country, where I went every Saturday, returning to town again on Monday—at a season of the year when I usually took my holidays or was absent on inspection, in either of which cases no similar expenses were incurred by me.

With these circumstances, especially as the original arrangement in regard to the matter was that my cab-hire would be covered, I feel quite sure that the view of the matter taken by the Auditor General, that I should now be called upon to pay what I consider a legitimate charge out of my own slender resources, will not be sanctioned.

I have the honor to be, &c.,

THOMAS D. TIMS,

Financial Inspector.

The Deputy Minister of Finance.

AUDIT OFFICE,

OTTAWA, April 11th, 1881.

SIR,—I have to acknowledge the receipt of your letter of the 5th instant, regarding Mr. Tims' cab-hire while acting as Deputy Minister of Finance, and Mr. Tims' letter on the subject. The principle that servants of the Government who are attached to headquarters are supposed to live at Ottawa is, I believe, admitted. If this is so, it is evident Mr. Tims should pay cab-hire, which results from his not living at Ottawa. Should you consider it necessary to treat Mr. Tims exceptionally, so far as expenses arising from the distance of his summer residence from the city are concerned, it would, I think, be well to have the exception to the principle recognized by an Order in Council.

I have the honor to be, &c.,

J. L. McDOUGALL,

Auditor-General.

The Deputy Minister of Finance.

FINANCE DEPARTMENT,

OTTAWA, April 11th, 1881.

MY DEAR SIR,—I enclose a copy of a letter just received from the Auditor-General respecting the charges in your account for cab-hire from Kingsmere to Ottawa and return.

To avoid any further discussion on this subject, I think it but right to give you notice that I cannot, under the ruling of the Auditor-General, allow in future any similar charges.

You will, therefore, be pleased to arrange matters so that, with the exception of the time when you are on leave of absence, your services will be at the disposal of the Department as if you were living in Ottawa.

I have sent a copy of this note to the Auditor-General.

Yours very truly,

J. M. COURTNEY,

Deputy Minister of Finance.

T. D. TIMS, Esq.,
Financial Inspector.

AUDIT OFFICE,

OTTAWA, July 9th, 1881.

SIR,—In Mr. Tims' accounts for travelling expenses, from July, 1880, to February, 1881, days of leaving and arriving at Ottawa are counted as whole days instead of half days in calculating living allowance. (O.C., May 6th, 1876.) His accounts for 1880-81 hitherto received by this office cover six trips on public business, making an overcharge of six days at \$3.50, or \$21. This amount should be refunded by Mr. Tims.

I have the honor to be, &c.,

J. L. McDOUGALL,

Auditor-General.

The Deputy Minister of Finance.

MONTREAL, 14th July, 1881.

DEAR SIR,—I received yesterday a memorandum through Mr. Courtney from your office, ordering me to repay \$21 alleged overcharge in my travelling bills.

Before complying with that request, I wish to lay the matter before Sir Leonard Tilley, as I was informed, before rendering my bills, that other Inspectors were permitted to charge as an entire day, days of departure and arrival, upon which more than half the day was passed on the journey.

Yours faithfully,

THOMAS D. TIMS,

J. L. McDougall, Esq.,
Auditor-General.

AUDIT OFFICE,

OTTAWA, September 14th, 1881.

SIR,—In Mr. Tims' statements of May 7th and June 29th, 1881, covering expenditure for five trips on public business, days of leaving and arriving at Ottawa are counted as whole days in reckoning living allowance. The overcharge—five days at \$3.50—is \$17.50, which, with the \$21 pointed out in my letter of July 9, makes \$38.50 to be refunded by Mr. Tims.

I have the honor to be, &c.,

J. L. McDougall,

Auditor-General.

The Deputy Minister of Finance.

FINANCE DEPARTMENT,

OTTAWA, September 19th, 1881.

MY DEAR SIR,—With regard to the Auditor General's communications of the 9th July and 14th instant, copies of which were sent to me, I beg to say that when the first came to hand in New Brunswick, I wrote to Mr. McDougall direct to point out that as I was informed other Inspectors were permitted to charge the day of departure and the day of return as whole days whenever they started in the morning from Ottawa or returned there in the afternoon, I had made out my accounts accordingly, and that before complying with his request to refund the alleged overcharges I intended appealing to Sir Leonard upon the subject.

I beg to add that I have only been waiting a favorable opportunity to carry out that intention.

Yours very truly,

THOMAS D. TIMS.

J. M. COURTNEY, Esq.,
Deputy Minister of Finance.

FINANCE DEPARTMENT,

OTTAWA, 25th November, 1881.

SIR,—I have the honor to acknowledge receipt of your letter enclosing abstract of expenditure on Charges of Management, and beg to offer the following explanations:—

(a) Calls for no remark.

(b) Saving through economy in administration.

(c) Excess of expenditure more than covered by total of vote. I note here a sum of \$120 included as expenses of the office. I do not know if this is a proper

charge to be included here; the amount was certainly paid to the City and District Savings Bank, who do our business, but it was as rent for holding securities for insurance companies—a charge which will now cease.

(d, e) Saved in general vote.

(f, g, h) Saved by economy in administration.

(i, j) Saved in general vote.

All the above are grouped in one vote, showing on the whole a saving.

(k) Part of the maturing debt payable during the last fiscal year, was paid in this—hence the increase.

(l) This should, I think, have included other charges placed under other sub-heads, such as the commission payable to the Bank of Montreal, London. I own that the &c. is left out, but it was intended to cover commissions payable in London.

(m, n, o, p, q) A saving on the whole depending on the amounts purchased during the year for the sinking funds.

(r) Over-expenditure caused by large remittances of sixty-day bills to England, requiring *ad valorem* stamps. There is, however, included under this head, the payment for the commutation of stamp duty, which is neither a stamp, postage, or telegram.

(s) Considerable expenditure marked as unprovided should have been included.

(t) Over-expenditure caused by larger payments for notes during the year than was contemplated.

(u) Although this is marked unprovided there is no new expenditure in it, and a large portion is, in my opinion, attendant upon the issue and redemption of Dominion Notes, such as Walker & McIntyre, legal services; Allan Pinkerton, detective service; Bank of Montreal, placing gold; Taylor, deed boxes to hold notes; Borbridge, leather bag, &c., &c.

Yours very truly,

J. M. COURTNEY,

Deputy Minister of Finance.

The Auditor-General.

FINANCE DEPARTMENT,

OTTAWA, November 9th, 1881.

SIR,—With reference to your circular of the 15th ultimo, I have the honor to state that Mr. McMicken, of the Assistant Receiver-General's Office, Winnipeg, received during part of the year, \$1 per night (amounting to \$251) for sleeping on the premises as a matter of precaution, before a vault was put up.

Yours very truly,

J. M. COURTNEY,

Deputy Minister of Finance.

The Auditor-General.

Appropriation accounts for Fiscal Year ended 30th June, 1881.

CIVIL GOVERNMENT.

GOVERNOR GENERAL AND LIEUTENANT GOVERNORS.

ACCOUNT of sums expended, compared with the sums estimated, for the year ended 30th June, 1881, showing the surplus or deficit upon each sub-head of estimate.

SERVICE.	Authorized by Statute.	Expenditure.	Expenditure compared with Grant.	
			Less than Estimated.	More than Estimated.
	\$ cts.	\$ cts.	\$ cts.	
His Excellency the Right Hon. Sir John Douglass Campbell Marquis of Lorne, K.T., G.C. M.G., Governor General of Canada... ^a	48,666 66	48,666 63	000 03	
Lieut. Governor of the Province of Ontario....	10,000 00	10,000 00		
His Honor J. B. Robinson.....				
Lieut. Governor of the Province of Quebec....	10,000 00	10,000 00		
His Honor Théo. Robitaille.....				
Lieut. Governor of the Province of Nova Scotia.	9,000 00	9,000 00		
His Honor A. G. Archibald, C.M.G....				
Lieut. Governor of the Prov. of New Brunswick.	9,000 00	9,000 00		
His Honor Robt. D. Wilmot.....				
Lieut. Governor of the Province of Manitoba and Keewatin..... ^b	10,000 00	10,000 00		
His Honor Jos. E. Cauchon.....				
Lieut. Governor of the North West Territories	7,000 00	7,000 00		
His Honor David Laird.....				
Lieut. Governor of the Province of British Columbia	9,000 00	9,000 00		
His Honor A. N. Richards.....				
Lieut. Governor of the Province of Prince Edward Island.....	7,000 00	7,000 00		
His Honor T. Heath Haviland.....				
Sir A. T. Galt, G.C. M.G., High Commissioner	10,000 00	10,000 00		
Total.....	129,666 66	129,666 63	000 03	

^a. For several years this has been placed in the estimates at \$48,666.66, when in reality the authority of Statute is for \$48,666 63 as paid.

^b. \$1,000 of this is payable as Governor of Keewatin.

I hereby certify that this account has been examined under my directions and is correct.

Examined,
JOHN B. SIMPSON.

J. L. McDOUGALL,
Auditor General.

Appropriation Accounts for Fiscal Year ended 30th June, 1881—Continued

CIVIL GOVERNMENT—Continued.

GOVERNOR GENERAL'S SECRETARY'S OFFICE.

ACCOUNT of sums expended, compared with the sums granted, for the Year ended 30th June, 1881, showing the surplus or deficit upon each sub-head of Vote.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Estimated.	More than Estimated.
	\$ cts.	\$ cts.	\$ cts.	\$ cts.
Additional to Governor General's Secretary	600 00	600 00		
Comptroller and Aides-de-Camp.....	3,000 00	3,000 00		
1 Chief Clerk.....	2,300 00	2,300 00		
1 1st Class Clerk.....	1,800 00	1,800 00		
1 Senior 2nd Class Clerk.....	1,300 00	1,300 00		
1 Junior do and Shorthand Writer <i>a</i>	1,000 00	975 00	25 00	
2 Messengers and Orderly..... <i>b</i>	1,000 00	500 00	500 00	
	11,000 00	10,475 00		
Governor's Secretary, authorized by 31 Vic., cap. 33	2,400 00	2,400 00		
	13,400 00	12,875 00	525 00	

I certify that this account has been examined under my directions and is correct.

J. L. McDOUGALL,

Auditor-General.

Examined,

JOHN B. SIMPSON.

a. Salary increased for six months from 1st January, 1881, by Order in Council, 10th January, 1881. Increase estimated for whole year.

b. Orderly, estimated for, was paid out of Contingencies.

Appropriation Accounts for Fiscal Year ended 30th June, 1881—Continued.

CIVIL GOVERNMENT—*Continued.*

PRIVY COUNCIL.

ACCOUNT of sums expended, compared with the sums granted, for the year ended 30th June, 1881, showing the surplus or deficit upon each sub-head of Estimate.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Estimated.	More than Estimated.
	\$ cts.	\$ cts.	\$ cts.	
1 Deputy Head, Clerk.....	3,200 00	3,200 00		
1 Chief Clerk Assistant.....	1,612 50	1,612 50		
1 1st Class Clerk.....	1,450 00	1,450 00		
2 Senior 2nd Class Clerks.....	2,500 00	2,500 00		
2 Junior 2nd do	1,700 00	1,700 00		
2 3rd Class Clerks.....	800 00	800 00		
1 Doorkeeper and Messenger.....	600 00	600 00		
4 Messengers..... <i>a</i>	1,930 00	1,900 00	30 00	
Private Secretary..... <i>b</i>	600 00	337 10	262 90	
	14,392 50	14,099 60	292 90	
1 Minister authorized by 36 Vic. cap. 31	7,000 00			
Hon. L. R. Masson, from 1st to 31st July, 1880.....		583 33		
Hon. J. A. Mousseau, from 8th Nov. 1880, to 19th May, 1881.....		3,721 39		
Hon. A. W. McLellan, from 20th May to 31st July, 1881.....		809 18		
	7,000 00	5,113 90	1,886 10	

I certify that this account has been examined under my directions and is correct.

J. L. McDOUGALL,

Auditor-General.

Examined,

JOHN B. SIMPSON.

a. Over estimation.

b. One acted as Private Secretary for July and from 9th to 31st December, 1880, \$87.10, and one acted as Private Secretary from 1st January to 31st May 1881, \$250.

Appropriation Accounts for Fiscal Year ended 30th June, 1881—Continued.

CIVIL GOVERNMENT—Continued.

JUSTICE.

ACCOUNT of sums expended, compared with the sums granted, for the Year ended 30th June, 1881, showing the surplus or deficit upon each sub-head of Estimate.

Service.	Grant.	Expenditure.	Expenditure, compared with Grant.	
			Less than Estimated.	More than Estimated.
	\$ cts.	\$ cts.	\$ cts.	\$ cts.
1 Deputy Head.....	3,600 00	3,600 00		
1 Chief Clerk.....	1,600 00	1,600 00		
4 Senior 2nd Class Clerks.....	5,250 00	5,250 00		
2 Junior do	1,550 00	1,550 00		
1 3rd Class Clerk.....	400 00	400 00		
1 Private Secretary.....	600 00	600 00		
2 Messengers..... a	900 00	874 41	25 59	
	13,900 00	13,874 41	25 59	
1 Minister authorized by 36 Vic., cap. 31.....	7,000 00			
Hon. James McDonald, from 1st July to 19th May, 1881.....		6,190 82		
Sir Alex. Campbell, from 20th May to 31st July, 1881.....		809 18		
	7,000 00	7,000 00		
<i>Penitentiary Branch.</i>				
1 Inspector of Penitentiaries	2,750 00	2,750 00		
1 Accountant..... b	1,200 00	1,180 64	19 36	
1 Assistant Inspector of British Columbia..... c	250 00	125 00	125 00	
1 Senior 2nd Class Clerk	1,100 00	1,100 00		
	5,300 00	5,155 64	144 36	

I certify that this account has been examined under my directions and is correct.

Examined,
JOHN B. SIMPSON.

J. L. McDOUGALL,
Auditor-General.

- a. One only employed from the end of May to the 18th of June, after the resignation of one Messenger and before the appointment of his successor.
b. Services commenced from 7th July, 1880.
c. Mr. Walkem resigned 1st January, 1881, but continued to act. He was subsequently paid for four months' salary, but after the accounts of the year were closed.

Mr. Lash, the Deputy Minister of Justice, in addition to his salary, received as follows:—

From Department of Indian Affairs, as Solicitor for the Department.....	\$400 00
do do Marine and Fisheries, law fees.....	360 00
do do Railways and Canals do	300 00
do do Inland Revenue do	200 00
do do Post Office do	200 00
do do Public Works do	200 00
do Vote for unforeseen expenses.....	200 00

\$1,860 00

Appropriation Accounts for Fiscal Year ended 30th June, 1881—Continued.

CIVIL GOVERNMENT—Continued.

MILITIA AND DEFENCE.

ACCOUNT of sums expended, compared with the sums granted, for the Year ended 30th June, 1881, showing the surplus or deficit upon each sub-head of Vote.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Estimated.	More than Estimated.
	\$ cts.	\$ cts.	\$ cts.	\$ cts.
1 Deputy Head.....	3,200 00	3,200 00		
1 Chief Clerk Accountant.	3,000 00	3,000 00		
2 Chief Clerks..... <i>a</i>	4,400 00	2,933 32	1,466 68	
5 1st Class Clerks..... <i>b</i>	8,050 00	8,012 50	37 50	
1 do (supernumerary)	1,400 00	1,400 00		
6 Senior 2nd Class Clerks..... <i>c</i>	7,400 00	7,362 50	37 50	
2 Junior do	7,000 00	6,920 80	79 20	
Private Secretary..... <i>e</i>	600 00	576 66	23 34	
1 Office Keeper.....	500 00	500 00		
3 Messengers..... <i>f</i>	1,460 00	1,191 65	268 35	
	37,010 00	35,097 43	1,912 57	
1 Minister authorized by 36 Vic., cap. 31.....	7,000 00			
Sir Alexander Campbell, from 1st July to 8th November, 1880.		2,469 43		
Hon Jos. P. René, A. Caron, from 9th November, 1880, to 30th June, 1881.....		4,530 57		
	7,000 00	7,000 00		
			1,912 57	

I certify that this account has been examined under my directions and is correct.

J. L. McDOUGALL,

Auditor-General.

Examined,

JOHN B. SIMPSON.

- a.* One superannuated from 31st October, 1880. Received 733.32 as salary.
b. One statutory increase from 1st April, 1881, by Order in Council, 28th March. Increase estimated for whole year.
c. Over-estimation.
d. One superannuated from 1st December, 1880. Received \$416.65 as salary; his successor appointed from 1st February, 1881, at \$700. One increase being for three months. The whole year estimated for.
e. One from 1st July to 8th November, 1880, \$211.66.
do 22nd Nov., 1880, to 30th June, 1881, \$182.50.
do do do do \$182.50.
f. One dismissed from 30th November. No successor appointed.

Appropriation Accounts for Fiscal Year ended 30th June, 1881—Continued.

CIVIL GOVERNMENT—Continued.

DEPARTMENT OF SECRETARY OF STATE.

ACCOUNT of sums expended, compared with the sum granted, for the Year ended 30th June, 1881, showing the surplus or deficit upon each sub-head of Vote.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Estimated.	More than Estimated.
	\$ cts.	\$ cts.	\$ cts.	\$ cts.
1 Deputy Head.....	3,200 00	3,200 00		
1 Chief Clerk.....	2,350 00	2,350 00		
1 do	1,850 00	1,850 00		
1 Keeper of Records..... a.	1,850 00	1,875 00		25 00
1 Queen's Printer	2,250 00	2,200 00	50 00	
1 Deputy Registrar General..... b.	2,050 00	2,075 00		25 00
4 1st Class Clerks..... c.	6,200 00	6,287 50		87 50
2 Senior 2nd Class Clerks..... d.	2,550 00	2,575 00		25 00
8 Junior 2nd do	5,950 00	5,830 94	119 06	
3 3rd Class Clerks..... e.	4,550 00	5,580 94		1,030 94
Private Secretary from 8th Nov., 1880, to 30th June, 1881..... f.	386 75	388 34		1 59
1 3rd Class Clerk, from 24th February, to 30th June, 1881..... g.	212 00	208 93	3 07	
5 Messengers..... h.	2,355 00	2,380 00		25 00
	35,753 75	36,801 65		1,047 90
Amount charged to vote for extension of Staff				818 44
				229 46
1 Minister authorized by 36 Vic. cap. 31.....	7,000 00			
Hon. Jas. C. Aikins, from 1st July to 8th November, 1880.....		2,469 43		
Hon. John O'Connor, from 9th November to 19th May, 1881.....		3,721 39		
Hon. Jos. A. Mousseau, from 20th May to 30th June, 1881.....		809 18		
	7,000 00	7,000 00		

I certify that this account has been examined under my directions and is correct.

J. L. McDougall,

Auditor-General.

Examined,

JOHN B. SIMPSON.

REMARKS.

- a. c. d. e. h. & k.* under estimation ; the usual statutory increases being apparently not correctly calculated for.
- b. f. & j.* over estimation for same reason.
- g.* Of this amount it appears as if one had been overlooked altogether in estimating (though a Clerk of some years' service) he receiving \$512.50 ; one received \$239.28, and another \$66.66, appearing against the vote of \$5,000.00 for extension of staff, they being new appointments, the former from 7th February, 1881, O.C. same date, the latter by O.C., 19th May, from 1st of same month.

DEPARTMENT OF THE SECRETARY OF STATE,
OTTAWA, December 14th, 1881.

SIR,—In reply to your letter of the 15th October last, enclosing an extract from the minutes of a meeting of the Treasury Board of the 13th of the same month asking for a Statement showing the extra emoluments, if any, paid to permanently employed officials, I have the honor to inform you that the only officer of this Department coming under that category is Mr. Grant Powell, who is in receipt of \$200 per annum from the Civil Service Board, as their Clerk.

I have the honor to be, &c..

EDOUARD J. LANGEVIN,

Under Secretary of State.

The Auditor General.

Appropriation Accounts for Fiscal Year ended 30th June, 1881—Continued.

CIVIL GOVERNMENT—Continued.

DEPARTMENTS OF THE INTERIOR AND INDIAN AFFAIRS.

ACCOUNT of sums expended compared with the sum granted, for the Year ended 30th June, 1880, showing the surplus or deficit upon each sub-head of Estimate.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Estimated.	More than Estimated.
<i>Department.</i>	\$ cts.	\$ cts.	\$ cts.	\$ cts.
1 Deputy Head	3,200 00	3,200 00		
Private Secretary	600 00	562 44		
5 First Class Clerks	8,200 00	7,550 00		
3 Chief Clerks	6,850 00	6,850 00		
8 Senior 2nd Class Clerks	11,000 00	10,687 50		
15 Junior do	14,450 00	11,833 33		
4 Third do		2,700 00		
6 Messengers	2,500 00	2,171 27		
<i>Indian Affairs.</i>				
1 Chief Clerk, Deputy of Superintendent General.	3,200 00	3,200 00		
2 do (1 Inspector Indian Agencies)	3,650 00	1,650 00		
4 Senior 2nd Class Clerks	5,100 00	5,950 00		
3 Junior do	2,750 00	3,176 94		
4 Third do	2,500 00	2,500 00		
	64,000 00			
<i>Supplementary (Indian Affairs).</i>				
To provide for 2 Junior 2nd Class Clerks	1,400 00			
do 1 Junior 2nd Class Clerk to 30th June, 1881, at \$900	450 00			
do Promotion of 2 Junior 2nd Class Clerks	100 00			
	65,950 00			
Less difference between Estimates and Supply Bill	3,150 00			
	62,800 00			
		62,031 48	768 52	
Minister authorized by 36 Vic., chap. 31	7,000 00			
Additional as First Minister	1,000 00			
Right Hon. Sir John A. Macdonald, K.C.B.		8,000 00		

I certify that this account has been examined under my directions and is correct.

J. L. McDOUGALL,

Auditor-General

Examined,

JOHN B. SIMPSON.

REMARKS.

Proposed changes were not carried out by Government, and Parliament having reduced the vote as estimated, it is impossible from any information available in this office to make any further comparison in detail.

Mr. C. C. Rogers, of the Department of the Interior, was paid \$45 from contingencies of the Governor General's office, for copying public documents.

OFFICE OF DOMINION LANDS,
DEPARTMENT OF THE INTERIOR,
OTTAWA, November 22nd, 1881.

SIR,—In compliance with the extract from the Minutes of the Treasury Board, held on the 13th October, 1881, a statement of moneys paid to permanently employed officials for services in connection with the Board of Examiners for Dominion Land Surveyors in the year ended 30th June, 1881, is herewith enclosed.

I have the honor to be, &c.,

A. RUSSELL,
Acting Surveyor-General.

The Auditor-General.

DEPARTMENT OF THE INTERIOR, DOMINION LANDS.—Statement of Moneys paid to permanently employed officials for services in connection with Board of Examiners for Dominion Land Surveyors for the Year ending 30th June, 1881.

Date.	Name.	Number of days at \$5 per day.	Amount.	Total.
1880.			\$	\$
Nov. 15...	Lindsay Russell, Surveyor-General, Chairman.....	7	35	
do 15...	Andrew Russell, Chief Clerk.....	7	35	
do 15...	Robert Lang, Secretary to Board.....	7	35	105
1881.				
May 27...	Lindsay Russell, Surveyor-General, Chairman.....	7	35	
do 27...	Andrew Russell, Chief Clerk.....	7	35	
do 27...	Robert Lang, Secretary to Board.....	7	35	105
	Total.....			\$210

A. RUSSELL,
Acting Surveyor-General.

WILLIAM MILLS,
Accountant.

DEPARTMENT OF INDIAN AFFAIRS,
OTTAWA, December, 14th 1881.

SIR,—Referring to your letter of the 15th October last, enclosing copy of a Minute of the Treasury Board in regard to extra emoluments to Government employes, I have the honor to inform you that the sum of \$70 was paid Mr. F. W. Smith, Assistant Accountant of this Department, from the Indian Land Management Fund, in addition to his salary, for correcting the Indian Fund Accounts for the year 1879-80.

I have the honor to be, &c.,

L. VANKOUGHNET,
Deputy of Supt.-General of Indian Affairs.

The Auditor-General.

Appropriation Accounts for Fiscal Year ended 30th June, 1881—Continued.

CIVIL GOVERNMENT—Continued.

AUDITOR-GENERAL'S OFFICE.

ACCOUNT of sums expended, compared with the sum granted, for the Year ended 30th June, 1881, showing the surplus or deficit upon each sub-head of Vote.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Estimated.	More than Estimated.
	\$ cts.	\$ cts.	\$ cts.	\$ cts.
1 Chief Clerk, Assistant Auditor.....	2,400 00	2,400 00		
3 1st Class Clerks..... <i>a</i>	4,750 00	4,700 00	50 00	
1 do	1,400 00	1,400 00		
2 Senior 2nd Class Clerks	2,500 00	2,500 00		
7 Junior do	5,800 00	5,686 18	113 82	
1 3rd Class Clerk	425 00	425 00		
2 Messengers.....	1,000 00	1,000 00		
	18,275 00	18,111 18	163 82	
1 Auditor-General, authorized by 41 Vic., cap. 7... J. L. McDougall	3,200 00	3,200 00		
	3,200 00	3,200 00		

I certify that this account has been examined under my directions and is correct.

J. L. McDOUGALL,

Auditor-General.

Examined,

JOHN B. SIMPSON.

a. Over-estimated.

b. Under expenditure arose from one clerk not having served the whole year.

Appropriation Accounts for Fiscal Year ended 30th June, 1881—Continued.

CIVIL GOVERNMENT—Continued.

DEPARTMENT OF FINANCE.

ACCOUNT of sums expended, compared with the sum granted, for the Year ended 30th June, 1881, showing the surplus or deficit upon each sub-head of Vote.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Estimated.	More than Estimated.
	\$ cts.	\$ cts.	\$ cts.	\$ cts.
1 Deputy.....	3,200 00	3,200 00		
1 Dominion Book-keeper.....	2,025 00	2,025 00		
1 Chief Clerk, Accountant of Contingencies	2,400 00	2,400 00		
1 do Savings Banks.....	2,100 00	2,100 00		
6 1st Class Clerks..... a.	10,250 00	7,525 00	2,725 00	
14 Senior 2nd Class Clerks..... b.	19,850 00	18,325 00	1,525 00	
11 Junior 2nd do..... c.	10,000 00	10,475 00		475 00
2 3rd Class Clerks.....	1,100 00	1,100 00		
5 Messengers..... d.	2,390 00	2,375 00	15 00	
Private Secretary.....	400 00	400 00		
<i>Treasury Board.</i>	53,715 00	49,925 00		
1 Secretary.....	1,000 00	1,000 00	3,790 00	
1 1st Class Clerk..... e.	1,700 00	1,133 28	566 72	
	2,700 00	2,133 28		
1 Minister authorized by 36 Vic. cap. 31.....	7,000 00		566 72	
Sir S. L. Tilley.....		7,000 00		

I certify that this account has been examined under my directions and is correct.

J. L. McDOUGALL,
Auditor-General.

Examined,
JOHN B. SIMPSON.

a, b & d. Over-estimated.

c. Under-estimated. Twelve employed. The appointment that was apparently intended for the Senior 2nd being made to this class.

e. Accountant resigned 28th February, 1881.

Appropriation Accounts for Fiscal Year ended 30th June, 1881 - Continued

CIVIL GOVERNMENT—Continued.

INLAND REVENUE.

ACCOUNT of sums expended, compared with the sum granted, for the Year ended 30th June, 1881, showing the surplus or deficit upon each sub-head of Vote.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Estimated.	More than Estimated.
	\$ cts.	\$ cts.	\$ cts.	\$ cts.
1 Commissioner.....	3,200 00	3,200 00		
1 Assistant.....	2,400 00	2,400 00		
1 Chief Clerk Accountant. <i>a</i>	1,887 50	1,937 50		50 00
5 1st Class Clerks (1 Standard Branch)..... <i>b</i>	7,700 00	6,125 00	1,575 00	
7 Senior 2nd Class Clerks..... <i>c</i>	7,725 00	8,598 34		783 34
7 Junior do <i>d</i>	5,350 00	4,157 30	1,192 70	
1 Mechanic..... <i>e</i>	700 00	620 00	80 00	
2 Messengers..... <i>f</i>	980 00	965 00	15 00	
1 Private Secretary.....	400 00	400 00		
3 3rd Class before promotion to Junior 2nd. ... <i>g</i>		920 72		920 72
	30,342 50	29,233 86	1,108 64	
1 Minister authorized by 36 Vic., cap. 31.....	7,000 00			
Hon. G. Baby, from 1st July to 28th October, 1880.....		2,333 32		
Hon. J. C. Aikins, from 8th November, 1880, to 30th June, 1881.....		4,530 57		
	7,000 00	6,863 89	136 11	

I certify that this account has been examined under my directions and is correct.

J. L. McDOUGALL,

Auditor-General.

Examined,

JOHN B. SIMPSON.

a. Statutory increase not estimated for.

b. One senior second promoted to this class from 1st January, 1881. The difference is an over estimate.

c. Caused by promotion of one junior second.

d, e and f. Over-estimated.

g. No. 3 Class were estimated for, but these gentlemen were promoted to the junior second class from 1st December, 1880.

Mr. Brunel, Commissioner of Inland Revenue, received \$300 for services as member of the Civil Service Commission; also an additional salary of \$800 charged to Weights and Measures; and George Fowler, Messenger, Inland Revenue Department, received \$32 as Messenger to the Civil Service Commission; paid from vote for Miscellaneous, Civil Service Commission.

INLAND REVENUE DEPARTMENT,

OTTAWA, October 24th, 1881.

SIR,—I have the honor to acknowledge the receipt of your letter of the 15th inst., directing my attention to an enclosed copy of an extract from a Treasury Board Minute of the 13th inst., which requires that you should be furnished with statements showing the extra emoluments, if any, paid to permanently employed officials.

In reply, I beg to say that the only two amounts of this nature which have been paid in this Department during the fiscal year ended 30th June, 1881, are: \$115, paid to James F. Shaw, a clerk in this Department, for performing certain duties of the Chief Statistical Clerk, while the latter was on three months' leave of absence; and \$50 paid to John Fowler, who was then a Messenger of the Department, for services in connection with Weights and Measures from 1st July to 31st October.

With reference to the first amount, I desire to bring under your notice the fact that if an outsider had been brought into the Department for the purpose of performing the work which was done by Mr. Shaw, Mr. Shaw would, most likely, have had to give as much time to the instruction of the new employé as it took him to perform the work, and that no person capable of performing these duties could have been procured for a less amount than \$2 per day, and I am quite confident that the amount thus paid under such an arrangement would have been largely in excess of that received by Mr. Shaw.

In reference to the second amount, I have the honor to direct your attention to the second paragraph of a letter of the Commissioner, dated 5th October, 1880, in which full explanations are given as to the payment of the same person in excess of his salary.

I beg to add that, by an Order in Council of the 27th October, 1880, Mr. Fowler was granted a certain increase in his salary in lieu of the extra emolument which had previously been paid out of the vote for contingencies for the Weights and Measures Service.

I have the honor to be, &c.,

PAUL M. ROBINS,

For Acting Commissioner.

The Auditor-General.

Extract from Letter of 5th October, 1880, referred to above.

"As regards the monthly payment of \$15 to John Fowler, this allowance has been going on for several years, and was first authorized by the Hon. Mr. Geoffrion, when Minister of Inland Revenue. Mr. Fowler was formerly Chief Messenger, but since he was placed in charge of the standards he has not acted in that capacity. There has been an item in the estimates for several years for a salary to be paid to a mechanic in connection with the Weights and Measures, but as Mr. Fowler has performed all the duties so far, not only as a mechanic, but also of a laboratory operative, no additional appointment has been made, and the mechanic's salary now in the estimates at \$680, covers the additional payment of \$15 per month. I presume the proper course will be to obtain an Order in Council appointing Fowler at the rate of \$680."

CANADIAN PACIFIC RAILWAY ROYAL COMMISSION.

OTTAWA, December 15th, 1881.

DEAR SIR,—In reply to your letter of the 14th inst., I beg to say that I have called the subject of it to the attention of Edward Miall, Esq., the only permanently employed official connected with this Commission, and as you will see by the

enclosed letter, he places his expenses, "without fixing a definite amount, at between \$600 and \$700. If the sum of \$650 be taken (and whatever sum is taken can be subjected to revision when the aforesaid Commissioner is finally settled with) that would leave \$950 as the sum paid to him on account of his per diem allowance, whatever that is.

I have the honor to be, &c.,

N. F. DAVIN,

Secretary.

The Auditor-General.

OTTAWA, 14th December, 1881.

MY DEAR SIR,—I cannot to-day give you my exact expenditure upon the Winnipeg examinations of the Commission, but they will be over six hundred, and I think, under seven hundred dollars.

Yours truly,

E. MIALL.

N. F. DAVIN, Esq.,
Secretary.

Appropriation Accounts for Fiscal Year ended 30th June, 1881—Continued.

CIVIL GOVERNMENT—Continued.

CUSTOMS.

ACCOUNT of sums expended, compared with the sums granted, for the Year ended 30th June, 1881, showing the surplus or deficit upon each sub-head of Vote.

Service.	Grant.	Expenditure.	Expenditure, compared with Grant.	
			Less than Estimated.	More than Estimated.
	\$ cts.	\$ cts.	\$ cts.	\$ cts.
1 Commissioner.....	3,200 00	3,200 00		
2 Chief Clerks.....	4,500 00	4,500 00		
7 1st Class Clerks..... <i>a</i>	11,250 00	10,887 47	362 53	
3 Senior 2nd Class Clerks..... <i>b</i>	4,000 00	2,550 00	1,450 00	
7 Junior do.....	6,125 00	6,125 00		
3 3rd do.....	1,700 00	1,789 16		89 16
2 Messengers..... <i>d</i>	930 00	910 34	19 66	
Private Secretary.....	600 00	600 00		
To provide for one promotion in Correspondence Office, as per O.C., 19th November, 1880.... <i>e</i>	100 00		100 00	
	32,405 00	30,561 97	1,843 03	
Minister authorized by 36 Vic., cap. 31.....	7,000 00			
Hon. M. Bowell.....		7,000 00		
	7,000 00	7,000 00		

I certify that this account has been examined under my directions and is correct.

J. L. McDOUGALL,

Auditor-General.

Examined,

JOHN B. SIMPSON.

c. Over-estimation caused by death of one, and certain promotions and changes not being carried out.

a, b, d and e. Over-estimated for same reasons.

Appropriation Accounts for Fiscal Year ended 30th June, 1881—Continued.

CIVIL GOVERNMENT—Continued.

POST OFFICE.

ACCOUNT of sums expended, compared with the sums granted, for the Year ended 30th June, 1881, showing the surplus or deficit upon each sub-head of Vote.

Service.	Grant.	Expendi- ture.	Expenditure compared with Grant.	
			Less than Estimated.	More than Estimated.
	\$ cts.	\$ cts.	\$ cts.	\$ cts.
Deputy Head	3,200 00	3,200 00		
<i>Secretary's Office.</i>				
Chief Clerks	4,800 00	4,800 00		
1st Class Clerks	6,550 00	4,725 00	1,825 00	
Senior 2nd Class Clerks..... <i>a</i>	8,200 00	8,350 00		150 00
Junior do do	4,700 00	4,775 00		75 00
3rd Class Clerks..... <i>d</i>	11,550 00	11,312 50	237 50	
<i>Accountant's Office.</i>				
Chief Clerk, Accountant.....	2,800 00	2,800 00		
do Assistant Accountant.....	2,150 00	2,150 00		
1st Class Clerk.....	1,600 00	1,600 00		
Senior 2nd Class Clerks..... <i>e</i>	7,600 00	5,349 21	2,250 79	
Junior do do	10,350 00	8,721 15	1,628 85	
3rd Class Clerks..... <i>g</i>	2,400 00	4,967 93		2,567 93
Chief Clerk, Cashier	2,200 00	2,200 00		
Stationary..... <i>h</i>		75 00		75 00
<i>Money Order Branch.</i>				
Chief Clerk, Superintendent	2,150 00	2,137 50	12 50	
1st Class Clerk	1,800 00	1,800 00		
Senior 2nd Class Clerks..... <i>j</i>	6,150 00	6,087 50	62 50	
Junior do do	6,600 00	6,000 00	600 00	
3rd Class Clerks..... <i>l</i>	3,100 00	3,716 65		616 65
<i>Savings Bank Branch.</i>				
Chief Clerk, Superintendent	2,350 00	2,350 00		
1st Class Clerk	1,650 00	1,650 00		
Senior 2nd Class Clerk	1,200 00	1,175 00	25 00	
Junior do do	5,900 00	4,550 00	1,350 00	
3rd Class Clerks..... <i>b</i>	3,200 00	3,962 48		762 48
Messengers.....	1,420 00	1,420 00		
Private Secretary	600 00	600 00		
Stationaries..... <i>p</i>		768 71		768 71
	104,220 00	101,243 63	2,976 37	
Minister authorized by 36 Vic., cap. 31.....	7,000 00			
Hon. John O'Connor, 1st July to 8th Nov., '80		2,469 43		
Sir Alex. Campbell, 9th Nov., 1880, to 19th May, 1881.....		3,721 39		
Hon. John O'Connor, 20th May to 30th June, '81		809 18		
	7,000 00	7,000 00		

I certify that this account has been examined under my directions and correct.

Examined,
JOHN B. SIMPSON.

J. L. McDOUGALL,
Auditor-General.

REMARKS.

- a. One promoted to Chief Clerkship as Assistant Secretary.
- b. Three Senior Seconds' statutory increases not provided for.
- c. Four 3rd Class Clerks' do do
- d. do not promoted for six months of the year.
- e. Only four Senior Seconds employed.
- f. Only ten Junior do
- g. Eight employed instead of four, as estimated.
- h. Not estimated for.
- j. Over-estimated.
- k. Only seven employed instead of eight, as estimated.
- l. Seven employed instead of five, as estimated.
- m. One statutory increase for six months, whole year estimated.
- n. Five employed instead of seven, as estimated.
- o. Ten do do six, do
- p. Six employed for broken periods of the year.

W. White, of the Post Office Department, was paid \$300 as Secretary to the Civil Service Commission.

W. H. Griffin, Deputy Postmaster General, received \$400 as Chairman to the Civil Service Board.

Appropriation Accounts for Fiscal Year ended 30th June, 1881—Continued.

CIVIL GOVERNMENT—Continued.

AGRICULTURE.

ACCOUNT of sums expended, compared with the sums granted, for the Year ended 30th June, 1881, showing the surplus or deficit upon each sub-head of Vote.

Service.	Grant.	Expenditure.	Expenditure, compared with Grant.	
			Less than Estimated.	More than Estimated.
	\$ cts	\$ cts.	\$ cts.	\$ cts.
1 Deputy Head.....	3,200 00	3,200 00		
1 Secretary.....	2,400 00	2,400 00		
2 1st Class Clerks..... <i>a</i>	3,060 00	1,625 00	1,435 00	
1 do.....	1,450 00	1,450 00		
3 Senior 2nd Class Clerks..... <i>b</i>	3,850 00	5,325 00		1,475 00
1 Junior do..... <i>c</i>	700 00	750 00		50 00
1 3rd do.....	400 00	400 00		
1 Attached on special service..... <i>d</i>	1,300 00	1,350 00		50 00
1 Probationary Clerk..... <i>e</i>	300 00		300 00	
1 Office Keeper.....	500 00	500 00		
2 Messengers..... <i>f</i>	800 00	790 00	10 00	
1 Private Secretary.....	600 00	600 00		
<i>Patent Branch.</i>				
1 Chief Clerk.....	2,200 00	2,200 00		
2 1st Class Clerk..... <i>g</i>	1,350 00	1,375 00		25 00
1 Senior 2nd Class Clerks..... <i>h</i>	3,650 00	3,825 00		175 00
3 Junior do..... <i>j</i>	2,000 00	1,975 00	25 00	
3 3rd Class Clerks..... <i>k</i>	3,940 00	3,890 00	50 00	
1 Probationary Clerk..... <i>l</i>	300 00		300 00	
1 Model Repairer.....	450 00	450 00		
2 Model Keepers.....	900 00	900 00		
	33,350 00	33,005 00	345 00	
Minister authorized by 36 Vic., cap. 31.....	7,000 00			
Hon. J. H. Pope.....		7,000 00		
	7,000 00	7,000 00		

I certify that this account has been examined under my directions and is correct.

J. L. McDOUGALL,

Auditor-General.

Examined,

JOHN B. SIMPSON.

REMARKS.

a and *b*. Promotion as estimated for not carried out. Statutory increase paid for whole year.

c and *d*. Statutory increase not estimated for.

e and *l*. Apparently not required.

f. One did not work throughout the year.

g and *h*. Statutory increases not estimated for, and only required for six months.

k. Over-estimated.

Dr. Taché, Deputy Minister of Agriculture, was paid \$216 as a member of the Civil Service Commission.

DEPARTMENT OF AGRICULTURE,

OTTAWA, December 13th, 1881.

SIR,—I am directed by the Minister of Agriculture to state, in reply to your letters of 15th October and 12th instant, that no extra emoluments have been paid to permanently employed officials in this Department, and that consequently there is no return to make.

I have the honor to be, &c.,

H. B. SMALL,

Acting Secretary.

The Auditor-General.

Appropriation Accounts for Fiscal Year ended 30th June, 1881—Continued.

CIVIL GOVERNMENT—Continued.

DEPARTMENT OF MARINE AND FISHERIES.

ACCOUNT of sums expended, compared with the sums granted for the Year ended 30th June, 1881, showing the surplus or deficit upon each sub-head of Vote.

Service.	Grant.	Expendi- ture.	Expenditure compared with Grant.	
			Less than Estimated.	More than Estimated.
	\$ cts.	\$ cts.	\$ cts.	\$ cts.
1 Deputy Head.....	3,200 00	3,200 00		
1 Commissioner of Fisheries, Chief Clerk.....	2,400 00	2,400 00		
1 Chief Clerk Accountant.....	2,200 00	2,200 00		
1 do.....	2,200 00	2,200 00		
2 First-Class Clerks.....	3,500 00	3,500 00		
3 Senior 2nd Class Clerks.....	4,000 00	4,000 00		
9 Junior do..... <i>a</i>	7,700 00	7,750 00		50 00
4 3rd Class Clerks..... <i>b</i>	1,950 00	1,937 50	12 50	
2 Messengers.....	860 00	860 00		
Private Secretary.....	300 00	300 00		
To provide for the salary of a Senior 2nd Class Clerk.....	1,100 00	1,100 00		
	29,410 00	29,447 50		37 50
Minister authorized by 36 Vic., cap. 31.....	7,000 00			
Hon. J. C. Pope.....		7,000 00		
	7,000 00	7,000 00		

I certify that this account has been examined under my directions and is correct.

J. L. McDOUGALL,
Auditor-General.

Examined,
JOHN B. SIMPSON.

- a.* Two received statutory increase for six months. Not estimated for.
b. One received statutory increase for nine months, whole year estimated for.

Mr. Tilton, Accountant of this Department, was paid \$288, as a member of the Civil Service Commission.

Mr. John Makinson, a Junior 2nd Class Clerk, received \$50 for extra work, compiling lighthouse accounts, charged to Maintenance of Lights above Montreal.

Appropriation Accounts for Fiscal Year ended 30th June, 1881—Continued.

CIVIL GOVERNMENT—Continued.

DEPARTMENT OF PUBLIC WORKS.

ACCOUNT of sums expended, compared with the sums granted, for the Year ended 30th June, 1881, showing the surplus or deficit upon each sub-head of Estimate.

Service.	Grant.	Expenditure.	Expenditure Compared with Grant.	
			Less than Estimated.	More than Estimated.
	\$ cts.	\$ cts.	\$ cts.	\$ cts.
1 Deputy Head.....	\$ 3,200 00	3,200 00		
1 Chief Clerk Secretary..... <i>a</i>	2,050 00	1,873 59	176 41	
1 do Accountant..... <i>b</i>	1,850 00	1,825 00	25 00	
3 1st Class Clerks..... <i>c</i>	4,600 00	3,425 00	1,175 00	
4 Senior 2nd Class Clerks..... <i>d</i>	4,550 00	4,612 50		62 50
3 Junior do..... <i>e</i>	2,600 00	2,340 98	259 02	
4 3rd Class Clerks..... <i>f</i>	1,950 00	1,887 50	62 50	
1 Private Secretary..... <i>g</i>	600 00		600 00	
1 Chief Engineer.....	3,000 00	3,000 00		
1 Chief Clerk, Engineering Branch.....	1,800 00	1,800 00		
1 Chief Architect.....	3,000 00	3,000 00		
2 Messengers..... <i>h</i>	1,000 00	800 00	200 00	
	30,200 00	27,764 57	2,435 43	
Minister authorized by 36 Vic., cap. 31.....	7,000 00			
Sir H. L. Langevin.....		7,000 00		
	7,000 00	7,000 00		

I certify that this account has been examined under my directions and is correct.

Examined,
JOHN B. SIMPSON.

J. L. McDUGALL,
Auditor-General.

- a.* Secretary resigned 4th November and was replaced by one at a lower salary.
b. Accountant's increase for six months, whole year estimated for.
c. Only two First Class Clerks employed.
d. Over-estimated.
e, f, g, h. Saving arises from employment at lower rates than estimated and the non-employment of a Private Secretary.

DEPARTMENT OF PUBLIC WORKS,
OTTAWA, November 28, 1881.

SIR,—I beg to acknowledge the receipt of your letter of 15th ultimo, transmitting copy of a minute of the Treasury Board, directing that statements of extra emoluments paid to permanently employed officials be forwarded with Appropriation Accounts; and to state that no extra emoluments have been paid to permanent officers, either for the last or present fiscal year.

I have the honor to be, &c.,

The Auditor-General.

F. H. ENNIS,
Secretary.

Appropriation Accounts for Fiscal Year ended 30th June, 1881—Continued.

CIVIL GOVERNMENT—Continued.

RAILWAYS AND CANALS.

ACCOUNT of sums expended, compared with the sums granted, for the Year ended 30th June, 1881, showing the surplus or deficit upon each sub-head of Vote.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Estimated.	More than Estimated.
	\$ cts.	\$ cts.	\$ cts.	\$ cts.
1 Deputy Head.....	4,100 00	4,100 00		
1 Chief Clerk, Secretary.....	2,400 00	2,400 00		
1 do Accountant.....	2,200 00	2,200 00		
1 do <i>a</i>	1,850 00	1,812 50	37 50	
1 Chief Engineer, Canals.....	4,500 00	4,500 00		
1 do Railways in operation.....	4,000 00	4,000 00		
1 1st Class Clerks..... <i>b</i>	10,900 00	9,585 52	1,314 48	
1 Senior 2nd Class Clerk.....	1,400 00	1,400 00		
1 Junior do <i>c</i>	6,200 00	5,898 51	301 49	
2 3rd Class Clerks..... <i>d</i>	800 00	446 20	353 80	
Private Secretary.....	600 00	600 00		
2 Messengers.....	810 00	810 00		
	39,760 00	37,752 73	2,007 27	
Minister authorized by 36 Vic., cap. 31.....	7,000 00			
Sir Chas. Tupper.....		7,000 00		
	7,000 00	7,000 00		

I certify that this account has been examined under my directions and is correct.

Examined,
JOHN B. SIMPSON.

J. L. McDOUGALL,
Auditor-General.

- a.* One statutory increase being only for nine months.
b. One transferred to Public Works Department and five statutory increases required for only six months.
c. One appointed by O.C. 19th May, 1881, at a less sum than estimated.
d. One do 7th February, 1881, do do

DEPARTMENT OF RAILWAYS AND CANALS,
OTTAWA, 13th December, 1881.

SIR,—In reply to your letter of the 15th October last, I have the honor, by direction, to state that Mr. Schreiber is the only official in this Department who received extra emoluments, viz:—\$1,500 as Engineer in Chief of the Canadian Pacific Railway, in addition to his salary as Chief Engineer of Government Railways in operation.

I am, Sir, your obedient servant,

F. BRAUN,
Secretary.

The Auditor-General.

Appropriation Accounts for Fiscal Year ended 30th June, 1881—Continued.

CIVIL GOVERNMENT—Continued.

CIVIL SERVICE BOARD.

ACCOUNT of sums expended, compared with the sums granted, for the Year ended 30th June, 1881, showing the surplus or deficit upon each sub-head of Vote.

Service.	Grant.	Expenditure.	Expenditure, compared with Grant.	
			Less than Estimated.	More than Estimated.
	\$ cts.	\$ cts.	\$ cts.	\$ cts.
Amount required to cover salaries.....	600 00			
W. H. Griffin, Chairman.....		400 00		
G. Powell, Secretary.....		200 00		
	600 00	600 00		

I certify that this account has been examined under my directions and is correct.

J. L. McDOUGALL,

Auditor-General.

Examined,

JOHN B. SIMPSON.

Appropriation Accounts for Fiscal Year ended 30th June, 1881—Continued.

CIVIL GOVERNMENT—Continued.

EXTENSION OF STAFF, &c.

ACCOUNT of sums expended, compared with the sums granted, for the Year ended 30th June, 1881, showing the surplus or deficit upon each sub-head of Vote.

Service.	Grant.	Expendi- ture.	Expenditure, compared with Grant.	
			Less than Estimated.	More than Estimated.
	\$ cts.	\$ cts.	\$ cts.	\$ cts.
To meet the possible amount required for new appointments by an extension of the Staff, or any other change.....	5,000 00			
<i>Secretary of State.</i>				
1 3rd Class Clerk, part of year..... <i>a</i>	.....	512 50		
1 do do <i>b</i>	.....	239 28		
1 do do <i>c</i>	.....	66 66		
	5,000 00	818 44	4,181 56	

I certify that this account has been examined under my directions and is correct.

J. L. McDUGALL,

Auditor-General.

a. This amount is placed here, though in reality it was omitted by a clerical error in estimating, the Clerk having been on the staff for some time.

b. This appointment was made from 7th February, 1881.

c. do do 1st May, 1881.

RECAPITULATION.

CIVIL GOVERNMENT for the Year 1880-81.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Estimated.	More than Estimated.
	\$ cts.	\$ cts.	\$ cts.	\$ cts.
Salary of the Governor General.....	48,666 66	48,666 63		
do Lt-Governor of Ontario.....	10,000 00	10,000 00		
do do Quebec.....	10,000 00	10,000 00		
do do Nova Scotia.....	9,000 00	9,000 00		
do do New Brunswick.....	9,000 00	9,000 00		
do do Manitoba & Keewatin.....	10,000 00	10,000 00		
do do N.-W. Territories....	7,000 00	7,000 00		
do do British Columbia....	9,900 00	9,900 00		
do do P. E. Island.....	7,000 00	7,000 00		
do 12 Ministers, at \$7,000 each.....	84,000 00	81,977 79		
do Premier.....	8,000 00	8,000 00		
do Governor General's Secretary.....	2,400 00	2,400 00		
do Auditor-General.....	3,200 00	3,200 00		
do High Commissioner of Canada.....	10,000 00	10,000 00		
Authorized by special Acts.....	227,266 66	225,244 42		
Governor General's Secretary's office.....	11,000 00	10,475 00		
Privy Council.....	14,392 50	14,089 60		
Department of Justice.....	13,900 00	13,874 41		
do Penitentiaries Branch.....	5,300 00	5,155 64		
Militia and Defence.....	37,010 00	35,097 43		
Secretary of State.....	35,753 75	35,983 21		
Interior.....		45,035 77		
do Indian Branch.....	62,800 00	16,955 71		
Auditor-General.....	18,275 00	18,111 18		
Finance.....	53,715 00	49,925 00		
Office of Treasury Board.....	2,700 00	2,133 28		
Inland Revenue.....	30,342 50	29,233 86		
Customs.....	32,405 00	31,561 97		
Postmaster-General.....	104,220 00	101,243 63		
Agriculture.....	33,350 00	33,005 00		
Marine and Fisheries.....	29,410 00	29,447 00		
Public Works.....	30,200 00	27,764 57		
Railways and Canals.....	39,760 00	37,752 73		
Extension of Staff, new appointments, &c.....	5,000 00	818 44		
Civil Service Board.....	600 00	600 00		
Departmental Contingencies.....	160,044 07	153,400 43		
Stationery Office for Stationery.....	5,000 00	1,637 13		
	725,177 82	692,351 49		
Paid as above under Statute.....	227,266 66	225,244 42		
Total Civil Government.....	952,444 48	917,595 91	34,848 67	

I certify that this account has been examined under my directions and is correct.

J. L. McDOUGALL,

Auditor-General.

Examined,

JOHN B. SIMPSON.

Appropriation Accounts for Fiscal Year ended 30th June, 1881—Continued.

CIVIL GOVERNMENT—CONTINGENCIES.

THE GOVERNOR GENERAL'S OFFICE.

ACCOUNT of sums expended, compared with the sums granted, for the Year ended 30th June, 1881, showing the surplus or deficit upon each sub-head of Vote.

Service.		Grant.	Expenditure.	Expenditure compared with Grant.	
				Less than Estimated.	More than Estimated.
		\$ cts.	\$ cts.	\$ cts.	\$ cts.
			16,000 00		
Subscriptions to newspapers.....			809 58		
Advertising in newspapers..... <i>a</i>			114 86		
Books of reference..... <i>b</i>			126 08		
Telegraphing and telephones—					
Montreal Telegraph Co.....	1,547 21				
Dominion do	833 10				
Lt.-Col. DeWinton..... <i>c</i>	250 00				
W. Campbell.....	52 97				
Bell Telephone Co.....	190 00				
			2,873 28		
Postages			455 44		
Freight and Express charges.....			8 65		
Travelling expenses, including cab hire—					
His Excellency the Governor General	5,000 00				
Lt.-Col. DeWinton.....	244 29				
Jno. Kidd..... <i>c</i>	533 50				
W. Campbell..... <i>d, e</i>	294 42				
Lt.-Col. Stuart..... <i>c</i>	110 00				
H. G. Clarke..... <i>f</i>	242 46				
L. Fitzgerald..... <i>g</i>	58 32				
G. Carpenter..... <i>h</i>	200 50				
			6,683 49		
Petty expenses..... <i>c</i>			280 29		
Copying and translating..... <i>i</i>			238 65		
Orderlies—					
H. G. Clarke.....	392 48				
L. Fitzgerald.....	319 75				
Thomas Rogers.....	263 99				
Extra Orderlies.....	40 00				
Uniforms.....	104 78				
			1,121 00		
Engraving, printing and lithographing..... <i>k</i>			97 13		
Stationery, outside of Stationery Office..... <i>b</i>			0 85		
Books and periodicals..... <i>l</i>			121 72		
Goods.....			3 90		
Stationery Office.....			916 92		
Queen's Printer.....			272 76		
		16,000 00	14,124 60	1,875 40	

I certify that this account has been examined under my directions and is correct.

Examined,
THOS. PORTER.

J. L. McDOUGALL,
Auditor-General.

I have the honor to be, Sir,
Your most obedient servant,

C. STUART,
for Governor-General's Secretary.

The Auditor-General.

Note A.
Advertising in papers,
\$18.20, not certified.

The accounts for this amount have now been certified.

B.
Books of reference, \$17.50
for 7 copies of Annual
Register.

These books were ordered to be supplied to this office before the passing of the Order in Council referred to. Extra numbers were required for transmission to Colonial Office.

C.
Telegrams, Col. de Winton
\$250.

This amount was a refund to Captain Collins, Equerry, for telegrams paid by him from England to Governor-General.

Travelling expenses, Mr.
Kidd, \$533.50.

The items of this account are not available, this gentleman being absent on leave in England.

Travelling expenses, Lt.-
Col. Stuart, \$110.

The items of this account are appended herewith,
No. 1.

Petty expenses, \$280.29.

The items under this head are not available, the Chief Clerk having placed them in his safe previous to proceeding on leave of absence.

The amount has been expended on cab-hire, street railway fares, express charges, &c., on public service, in connection with the Governor-General's Secretary's Office and Government House.

D. E.
Travelling expenses, W.
Campbell.

The dates of the expenditure of \$54.02 are now furnished. The allowance made to Mr. Campbell when travelling in attendance upon the Governor-General as Stenographic Clerk, has been at the rate of \$2 per diem, to cover hotel and board expenses. This amount in reality does not fully cover this gentleman's expenses whilst so employed.

F.
Travelling expenses, H. G.
Carpenter, \$58.30.

The details in this case are not now available ; they were rendered to this office, but have been mislaid.

G.

Travelling expenses, L.
Fitzgerald, \$52.32.

The details in this case are not available, Fitzgerald being no longer in employ of this office, and believed to be at present in the North-West Territories.

- H.* Travelling expenses, G. Carpenter, \$89.60. The details in this case are not in the office. This man was in attendance travelling with H.R.H. the Princess Louise during May and part of June in a trip extending from Quebec to western Ontario and Chicago, &c., and return, and was detained at principal towns *en route*.
- I.* Copying and translating, payments to Mr. C. C. Rogers. This service being of a confidential nature, and careful copying being required it was entrusted to this gentleman to carry out after his office hours. Mr. Rogers had been selected for this work, having been previously employed in the Governor-General's Secretary's Office.
- J.* Orderlies. In the absence of the Governor-General's Secretary, I do not feel myself in a position to reply to this query. It would appear to have formed a charge against the Contingent Account for many years.
- K.* Engraving, printing, &c., \$72.13. Of this amount \$55 is now certified to. It would appear that \$17.13 was for work specially ordered by the Governor-General, and was not certified to at the time.
- L.* Books and periodicals, \$121.72. As the supply of these items was ordered by the head of this office, it is presumed they were considered useful for reference.

-
- b.* Order in Council of the 17th November, 1877, requires that these be purchased through the Government Stationery Office.
- i.* The sums of \$35 and \$10 paid C. C. Rogers, for copying, are included in this amount. Mr. Rogers being upon the staff of the Department of the Interior, these payments appear to be contrary to the provisions of 31 Vic., cap. 34, sec. 23.
- j.* This does not appear to be a proper charge against Civil Government contingencies, under the wording of the Statute.
-

OFFICE OF THE GOVERNOR GENERAL'S SECRETARY, CANADA,
OTTAWA, 29th November, 1881.

SIR,—In reply to your communication of the 9th instant, I have the honor to inform you that the difference between the expenditure and grant on account of the contingent account of the Governor General's Secretary's office, for the year ending 30th June, 1881, is due to the careful manner in which the sum voted for that service has been expended.

From certain causes, the demands upon the account were less than are likely to occur this year.

I have the honor to be, Sir,

Your most obedient servant,

C. STUART,

for Governor General's Secretary.

The Auditor General, &c.,
Ottawa.

Appropriation Accounts for Fiscal Year ended 30th June, 1881—Continued.

CIVIL GOVERNMENT—CONTINGENCIES—Continued.

THE PRIVY COUNCIL.

ACCOUNT of sums expended, compared with the sums granted, for the Year ended 30th June, 1881, showing the surplus or deficit upon each sub-head of Vote.

Service.	—	Grant.	Expendi- ture.	Expenditure compared with Grant.	
				Less than Estimated.	More than Estimated.
	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
Subscriptions to newspapers.....		3,000 00	651 42		
Books of reference..... <i>a</i>			212 87		
Maps..... <i>a</i>			3 00		
Telegraphing—					
Montreal Telegraph Co.	191 03				
Dominion do	136 00				
			327 03		
Postages.....			51 19		
Travelling expenses, including cab hire—					
Hon. L. R. Masson.....	5 00				
Hon. J. A. Mousseau.....	805 75				
Hon. J. O'Connor	31 25				
J. O. Côté..... <i>b</i>	24 00				
G. Emond..... <i>b</i>	100 00				
Sundry persons cab hire	17 40				
			983 40		
Extra Clerks.....			564 50		
Copying..... <i>c</i>			3 00		
Stationery, outside of Stationery Office..... <i>a</i>			30 00		
Books and periodicals..... <i>d</i>			30 50		
Sundries—					
Goods.....	20 19				
Repairs..... <i>e</i>	12 00				
			32 19		
Stationery Office.			287 71		
Queen's Printer.....			299 86		
		3,000 00	3,476 67		476 67

I certify that this account has been examined under my directions and is correct.

J. L. McDOUGALL,

Auditor-General.

Examined,

THOS. PORTER.

PRIVY COUNCIL OFFICE,
OTTAWA, 14th November, 1881.

SIR,—With reference to your letter of 9th instant, enclosing a statement of the expenditure of this office for Civil Government Contingencies, as compared with the estimates for year ended 30th June, 1881, and requesting me to favor you with explanations of the causes of difference between grant and expenditure.

* * * * *

Not having been furnished in former years with a statement similar to that now enclosed in your letter, I cannot speak very positively. I think, however, the causes of difference to be the larger amount for travelling expenses and the item for extra clerks.

With regard to the explanations of the causes of difference, one of them must be the fact that Hon. Mr. Masson paid his own travelling expenses.

As to further explanations, I must refer you to the late President of the Council, from whom I did not feel called upon to ask for such explanations.

I have the honor to be, Sir,
Your most obedient servant,

J. O. COTÉ,
Clerk, Privy Council.

J. L. McDougall, Esq.,
Auditor-General.

a. (1) These books, most of them from England, have for many years past been purchased through the agency of Messrs. Durie & Son, but will, in future, be procured through the Stationery Office. The purchase of ten copies of the Dominion Annual Register was made in accordance with agreement made between the then President of Council and the compiler, prior to the date of Order in Council of 16th April, 1880.

a. (2) Maps (\$3) will in future be procured through the Stationery Office.

a. (3) Stationery outside of Stationery Office, \$30. These were Jacob's pens which were purchased through the agent, who stated that the stationery clerk had sent him to the Department, which statement, it was subsequently ascertained, was denied by the stationery clerk.

* * * * *

b. Copying (engrossing), \$3, for the Governor General. Mr. Medlow could not do the work during office hours, being then very busy, and, the engrossing being very pressing, and Mr. Medlow being a superior engrosser, it was thought expedient, considering the insignificant amount involved, to have the work done after office hours and to pay for it extra.

c. Books and periodicals. Some were purchased by direction of the President, or by himself, others will be discontinued.

d. \$10.50 for repairing book stand, should have been made through the Department of Public works.

a. Order in Council of the 17th November, 1877, requires that these be purchased through the Stationery Office.

b. Mr. Medlow being upon the staff of the Department of the Secretary of State this payment appears to be contrary to the provisions of 31 Vic., cap. 34, sec. 23.

c. Unless these be deemed by the Head of the Department such as will be useful for reference in the administration of the Department, their purchase is prohibited by Order in Council of the 16th April, 1880. The Order in Council seems to call for

the certificate of the Head of the Department on all applications for payments accounts of this nature.

d. \$10.50 expenditure for repairing book stand should have been made through the Department of Public Works. See 31 Vic., cap. 35, sec. 2.

PRIVY COUNCIL OFFICE,

OTTAWA, 23rd November, 1881.

SIR,—I beg to return herewith the abstract of the expenditure of the Privy Council Office for Civil Government Contingencies for 1880-81, with your note thereon, transmitted to me in your letter of the 14th inst., and in accordance with your request, I have appended at the foot of your notes such remarks thereon as may enable you to modify your notes.

I have the honor to be, Sir,

Your obedient servant,

J. O. COTE,
Clerk, Privy Council.

J. L. McDougall, Esq.,
Auditor-General.

Appropriation Accounts for Fiscal Year ended 30th June, 1881—Continued.

CIVIL GOVERNMENT—CONTINGENCIES—Continued.

DEPARTMENT OF JUSTICE.

ACCOUNT of sums expended, compared with the sums granted, for the Year ended 30th June, 1881, showing the surplus or deficit upon each sub-head of Vote.

Service.		Grant.	Expenditure.	Expenditure compared with Grant.	
				Less than Estimated.	More than Estimated.
	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
Subscriptions to newspapers.....		3,500 00	511 09		
Books of reference..... <i>a</i>			347 71		
Maps..... <i>a</i>			3 75		
Telegraphs and Telephones—					
Montreal Telegraph Co.....	504 99				
Dominion do	576 25				
do do Telephones	30 00				
Bell Telephone Co.....	32 50				
			1,143 74		
Postages.....			60 23		
Freight and express charges.....			9 20		
Travelling expenses, including cab hire—					
Hon. Jas. McDonald.....	518 75				
Sir Alex. Campbell.....	62 22				
Z. A. Lash..... <i>b</i>	14 45				
H. G. Hopkirk..... <i>c</i>	35 65				
A. Chauveau..... <i>d</i>	49 00				
Sundry persons, cab-hire.....	34 40				
			714 47		
Extra Clerks.....			182 25		
Copying and translating..... <i>e</i>			177 71		
Engraving, printing and lithographing.....			1 50		
Books and periodicals..... <i>f</i>			97 64		
Professional services.....			15 00		
Extra Messengers—					
H. Duggan..... <i>g</i>	3 00				
Office boy.....	62 00				
			65 00		
Sundries—					
Goods.....	35 18				
Furniture..... <i>h</i>	3 50				
Repairs.....	1 50				
Telegraph boys.....	7 75				
			47 93		
Stationery Office.....			496 92		
Queen's Printer.....			248 66		
		3,500 00	4,122 80		622 80

I certify that this account has been examined under my directions and is correct.

Examined,
THOS. PORTER.

J. L. McDOUGALL,
Auditor-General.

OFFICE OF AUDITOR-GENERAL OF CANADA,
OTTAWA, November 14th, 1881.

SIR,—I beg to enclose herewith a copy of the abstract furnished you on the 10th instant, of the expenditure of the Department of Justice for Civil Government Contingencies for 1880-81, accompanied by notes upon the different sub-heads of expenditure where deemed necessary.

As these notes have been compiled from information afforded by the voucher forwarded to this office in support of the expenditure, I would request that after examination you will afford me any information which you may possess which will enable me to modify the same.

It is desirable that such information be sent me at an early date, as I am desirous of completing these statements for my annual report.

I have the honor to be, Sir,

Your obedient servant,

J. L. McDOUGALL,
Auditor-General.

Z. A. LASH, Esq.,
Deputy Minister of Justice.

REMARKS.

a. Order in Council of the 17th November, 1877, requires that these be purchased through the Government Stationery Office.

b. The sum of \$7 is included in this amount, apparently for hotel expenses for two days, at \$3.50 per day. This charge is not in accordance with Order in Council of the 6th May, 1876.

c. The sum of \$17.50 is included in this amount, for five days, at \$3.50 per day apparently for hotel bills. This charge is not in accordance with the requirement of Order in Council of the 6th May, 1876.

d. This expenditure does not appear to be, properly speaking, a charge against Civil Government Contingencies, but should be made from the appropriation for Miscellaneous Justice.

e. In this amount the sum of \$25.87 paid W. Carter, upon the staff of the Department of Inland Revenue, and of \$3.50 paid to A. L. Jarvis, upon the staff of the Department of the Interior, are included. These payments appear to be contrary to the provisions of 31 Vic., cap. 34, Section 23.

f. Unless these be deemed by the Head of the Department such as will be useful for reference in the administration of the Department, their purchase is prohibited by Order in Council of the 16th April, 1880. The Order in Council seems to call for the certificate of the Head of the Department on all applications for payments on accounts of this nature.

g. This expenditure seems to be in contravention of the Civil Service Act.

h. This should have been obtained through the Department of Public Works as provided for by 31 Vic., cap. 35, Section 2.

a. This seems strange, as from the nature of the books, viz.:—Law Reports and Periodicals and Law Books, they could not be had at the Stationery Office, and can only be procured from the Publishers, &c.

b. You are in error, the charge is in exact accord with the Order in Council. Absence of three days, 12th, 13th and 14th; to go to Toronto, could not be done for less.

c. Wherein is this not in accordance with Order in Council?

d. If after my verbal explanation to the Auditor, he thinks this comment should remain, I have nothing to say.

e. These payments were made for services rendered by the gentlemen referred to at night at my request to assist in disposing of accumulated work. I cannot see how Section 23 affects this.

f. I presume they were so deemed. Why make this statement?

g. Why so? The persons were employed as Messengers: the first for a week, then one of the Messengers was ill, and the second, during the Session at the Minister's orders. Does not the general vote cover this expense?

OFFICE OF AUDITOR-GENERAL OF CANADA,
OTTAWA, December 7th, 1881.

SIR,—I have the honor to acknowledge the receipt of the copies of the abstracts of expenditure for Contingencies, 1880–81, sent you on the 14th ult., with a request that you would give me such information as you might have, which would enable me to modify the notes made on the sub-heads of expenditure.

As your remarks have been furnished in the form of queries upon the notes referred to, I beg leave to reply as follows:—

a. Order in Council of the 17th November, 1877, directs that books, maps and stationery be purchased through the Government Stationery Office, and that the Stationery Office be directed to procure the articles when not kept in stock.

b. The voucher furnished in support of the charge referred to, contains an item of two days, at \$3.50=\$7. This indicated that the maximum allowance to officers, whose duties necessitate frequent travelling, had been charged, instead of the actual disbursements paid out for hotel bills, allowed officers of the "Inside Civil Service (whose work is strictly departmental) when sent on special outside duties."

c. In the voucher given in support of this expenditure, five days at \$3.50=\$17.50, were charged. The rate above referred to, seems to have been adopted in making this charge. If this covers the actual disbursements instead of the maximum rate allowed "Officers whose duties necessitate frequent travelling, such as Engineers, Inspectors, and Militia Officers," the note objected to is not called for, and will be withdrawn.

e. Section 23 of the Civil Service Act seems to provide for such an emergency. The Deputy-Head of a Department is authorized in such case to obtain the temporary services of the clerks of another Department, who "may not then be actively engaged in services of their own Department, but without additional remuneration." Your view, however, may be correct of the interpretation of Section 23 in connection with Section 20 of that Act.

f. It is necessary that information be obtained from the Department, to show that these books were deemed by the Head of the Department such as will be useful for reference in the administration of the Department. My remark was made because the certificate of the Head of the Department, which the Order in Council seemed to call for, was not appended.

g. This note refers solely to Messenger Duggan who is upon the staff of the Outside Service of the Post Office Department. On further consideration, I have decided to withdraw the remark with reference to him, as I am not sure that his allowances contravene an Act or Order in Council.

b. Penitentiary Branch.

The voucher given for this expenditure, is a receipted account from William Curran, for "services as short-hand writer, 118 folios, averaging 130 words per folio—15,340 words, at 30cts. per 100 words—\$46.00;" and his services cannot be considered as those of an extra clerk, which, under the Civil Service Act, are paid for at so much per day.

I may add, that with regard to the travelling expenses during the past fiscal year, of officers of the inside Civil Service, whose duties are strictly departmental, I will make a general remark in my report, under the head of all Departments, instead of noting those of each Department separately, and make the above explanation solely with a view to meet your objections to the notes appended to the statement sent you.

I have the honor to be, Sir,
Your obedient servant,

J. L. McDOUGALL,
Auditor-General.

Z. A. LASH, Esq.,
Deputy Minister of Justice.

DEPARTMENT OF JUSTICE, CANADA,
OTTAWA, 9th December, 1881.

Re-Contingencies of the Department of the Justice.

SIR,—In reply to your request for information as to the cause of difference between the estimates and expenditure, I have the honor to inform you that the cause of expenditure over the vote is explained by the fact that extra clerks and writers were employed during the year, the expenditure for which was not anticipated when the estimates were prepared; the cost for telegrams and travelling expenses was also heavier than anticipated.

Your obedient servant,

Z. A. LASH,
Deputy Minister of Justice.

J. L. McDOUGALL, Esq.,
Auditor-General.

Appropriation Accounts for Fiscal Year ended 30th June, 1881—Continued.

CIVIL GOVERNMENT—CONTINGENCIES—Continued.

DEPARTMENT OF JUSTICE, PENITENTIARY BRANCH.

ACCOUNT of sums expended, compared with the sums granted, for the Year ended 30th June, 1881, showing the surplus or deficit upon each sub-head of vote.

Service.	—	Grant.	Expenditure.	Expenditure compared with Grant.	
				Less than Estimated.	More than Estimated.
	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
Subscriptions to newspapers.....		1,750 00	6 00		
Books of reference..... <i>a</i>			28 00		
Telegraphing—					
Montreal Telegraph Co.....	151 28				
Dominion Telegraph Co.....	53 39				
			204 67		
Travelling expenses, including cab hire—					
J. G. Moylan.....	954 85				
G. L. Foster.....	302 56				
W. W. Walkem.....	25 00				
H. Low and others.....	27 81				
			1,310 22		
Reporting..... <i>b</i>			46 00		
Stationary Office.....			80 37		
Queen's Printer.....			145 19		
		1,750 00	1,820 45		70 45

I certify that this account has been examined under my directions and is correct.

J. L. McDOUGALL,

Auditor-General.

Examined,

THOS. PORTER.

OFFICE OF AUDITOR-GENERAL OF CANADA,
OTTAWA, November 14th, 1881.

SIR,—I beg to enclose herewith a copy of the abstract furnished you on the 10th instant, of the expenditure of the Department of Justice, Penitentiary Branch, for Civil Government Contingencies of 1880-81, accompanied by notes upon the different sub-heads of expenditure, where deemed necessary.

As these notes have been compiled from information afforded by the vouchers forwarded to this office in support of the expenditure, I would request that, after examination, you will afford me any information which you may possess which will enable me to modify the same.

It is desirable that such information be sent me at an early date, as I am desirous of completing these statements for my annual report.

I have the honor to be, Sir,
Your most obedient servant,

J. L. McDOUGALL,
Auditor-General.

Z. A. LASH, Esq.,
Deputy Minister of Justice.

a. Order in Council of 17th November, 1877, requires that these should be purchased through the Stationery Office.

b. This does not appear to be a proper charge against contingencies.

b. This should not have been called "reporting," Mr. Curran as a shorthand writer, was employed to write from dictation the Inspector's report, the Inspector at the time being unable to write himself as his arm was disabled. I think it should be put down as extra clerk *pro tem*.

DEPARTMENT OF JUSTICE, CANADA,
OTTAWA, December 7th, 1881.

Re-Penitentiary Contingencies.

SIR,—In reply to your request for the explanation of the cause of difference between the grant and expenditure, I have the honor to inform you that the travelling expenses of the Accountant, Mr. Foster, were not contemplated at the time the estimates were prepared, inasmuch as that officer had not been appointed.

Your obedient servant,

Z. A. LASH,
Deputy Minister of Justice.

J. L. McDOUGALL, Esq.,
Auditor-General.

Appropriation Accounts for Fiscal Year ended 30th June, 1881—Continued.

CIVIL GOVERNMENT—CONTINGENCIES—Continued.

MILITIA AND DEFENCE.

ACCOUNT of sums expended, compared with the sums granted, for the Year ended 30th June, 1881, showing the surplus or deficit upon each sub-head of Vote.

Service.	—	Grant.	Expendi- ture.	Expenditure, compared with Grant.	
				Less than Estimated.	More than Estimated.
	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
		6,000 00			
Subscriptions to newspapers.....			440 00		
Books of reference..... <i>a</i>			359 85		
Maps..... <i>a</i>			4 50		
Telegraphing—					
Montreal Telegraph Co.	333 08				
Dominion do	386 19				
			719 27		
Postages			151 93		
Travelling expenses, including cab hire—					
Sir Alex. Campbell.....	198 07				
Hon. A. P. Caron.....	536 25				
Lt.-Col. C. E. Panet..... <i>b</i>	52 60				
J. Leslie..... <i>b</i>	8 15				
H. G. Hopkirk..... <i>b</i>	86 88				
A. Benoit..... <i>b</i>	32 00				
Sundry persons, cab hire.....	321 50				
			1,235 45		
Extra Clerks.....			92 00		
Copying and translating.....			254 48		
Engrossing, printing and lithograph- ing.....			125 00		
Stationery, outside of Stationery Office..... <i>a</i>			2 75		
Books and periodicals..... <i>c</i>			56 00		
Extra Messengers—					
Henry Duggan..... <i>d</i>	15 00				
Chas. Guerard	91 00				
			106 00		
Sundries—					
Goods	23 39				
Repairs.....	5 50				
Washing towels.....	4 50				
Telegraph boys.....	6 00				
			39 39		
Stationery Office.....			1,587 87		
Queen's Printer.....			711 07		
		6,000 00	5,885 56	114 44	

I certify that this account has been examined under my directions and is correct.

Examined,
THOS. PORTER.

J. L. McDOUGALL,
Auditor-General.

MILITIA AND DEFENCE, CANADA,

OTTAWA, 1st December, 1881.

SIR,—I beg to acknowledge the receipt of your letter of the 14th ultimo, with your notes on some items of expenditure charged to Contingencies, Civil Government, Department of Militia, for year 1880-81, in reply I wish to offer the following explanations:—

a. The books of reference and maps required for the Department are, as a rule, purchased through the Stationery Office. With regard to the purchase of six volumes of the Dominion Annual Register, the only way that I can account for this irregularity is that a first purchase of two volumes was overlooked.

* * * * *

c. The books and periodicals purchased were deemed useful and some necessary for reference in the Department.

d. The amount of \$15, paid to H. Duggan, was a necessary expense in order to ensure a speedy delivery of the mail matter to the Head of the Department.

I have the honor to be, Sir,

Your obedient servant,

C. EUG. PANET,
Deputy Minister.

J. L. McDougall, Esq.,
Auditor-General.

REMARKS.

a. Order in Council of the 17th November, 1877, requires that these be purchased through the Government Stationery Office.

c. Unless these be deemed by the Head of the Department such as will be useful for reference in the administration of the Department, their purchase is prohibited by Order in Council of the 16th April, 1880. The Order in Council seems to call for the certificate of the Head of the Department on all applications for payments of accounts of this nature.

Appropriation Accounts for Fiscal Year ended 30th June, 1881—Continued.

CIVIL GOVERNMENT—CONTINGENCIES—Continued.

DEPARTMENT OF SECRETARY OF STATE.

ACCOUNTS of sums expended, compared with the sums granted, for the Year ended 30th June, 1881, showing the surplus or deficit upon each sub-head of Vote.

Service.	—	Grant.	Expenditure.	Expenditure compared with Grant.	
				Less than Estimated	More than Estimated.
	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
		7,000 00			
Subscriptions to newspapers.....			576 52		
Books of Reference..... <i>a</i>			74 51		
Maps..... <i>a</i>			4 50		
Telegraphing—					
Montreal Telegraph Co.....	152 55				
Dominion Telegraph Co.....	58 06				
Secretary of State.....	1 45				
			212 06		
Postages.....			114 16		
Freight and Express charges—					
Canadian Express Co.....	28 72				
J. Donavan, cartage.....	287 00				
			315 72		
Travelling expenses, including cab hire—					
Hon. J. C. Aikins.....	4 75				
Hon. J. O'Connor.....	223 25				
G. Emond..... <i>b</i>	30 00				
Sundry persons, cab hire.....	15 25				
			273 25		
Extra Clerks.....			411 00		
Copying and translating.....			153 40		
Engraving, printing and lithographing..... <i>c</i>			162 00		
Extra Messengers—					
H. Duggan..... <i>d</i>	1 50				
F. Gouldthrite.....	173 00				
Herbert O'Connor.....	52 00				
H. Holloway.....	43 00				
			269 50		
Books and Periodicals..... <i>e</i>			9 45		
Sundries—					
Goods.....	38 29				
Repairs.....	4 75				
Washing towels.....	48 00				
Stamps.....	2 25				
Telegraph boys.....	6 00				
			99 29		
Stationery Office.....			799 06		
Queen's Printer.....			370 51		
		7,000 00	3,835 93	3,164 07	

I certify that this account has been examined under my directions and is correct.

Examined,
THOS. PORTER.

J. L. McDOUGALL,
Auditor-General.

DEPARTMENT OF THE SECRETARY OF STATE,
OTTAWA, 22nd November, 1881.

SIR,—With reference to your letter of the 14th November instant, and to the notes appended to the statement which accompanied the same, I have the honor, herewith, to transmit to you the details of the expenditure marked *b*. With regard to the note *c*, I have the honor to inform you that the Queen's Printer stated that he was unable to certify the accounts for advertising in the Ottawa Directory, and in the Postal Guide, in consequence of there being no tariff for such expenses. Ten copies of the Dominion Annual Register were purchased in February, 1880, which is noted by the then Secretary of State on the voucher from this Department, No. 63. The purchase of these books was, therefore, made before the Order in Council of 16th April, 1880, which limits to four the number to be purchased of each publication.

I have the honor to state, in relation to note *e*, that no books or periodicals are purchased unless they be deemed by the Head of the Department such as will be useful for reference in the administration of the Department.

There is, I perceive, by the statement of the Accountant of Contingencies, for May last, a charge of \$17.41 made against this Department for 14 copies of the Colonial Office List, which should properly be divided between all the Departments, and such was so directed on the voucher for this payment when forwarded for this purpose to the Accountant of Contingencies, as each Department is furnished with a copy of the Colonial Office List.

I have the honor to be, Sir,

Your obedient servant,

EDOUARD J. LANGEVIN,

Under Secretary of State.

The Auditor-General.

REMARKS.

a. Order in Council of the 17th November, 1877, requires that these be purchased through the Government Stationery Office.

c. The accounts for advertising in the Ottawa Directory, \$12, and in the Postal Guide, \$30, included in this expenditure, have not been certified by Queen's Printer.

d. This charge appears to be in contravention of the Civil Service Act.

e. Unless these be deemed by the Head of the Department such as will be useful for reference in the administration of the Department, their purchase is prohibited by Order in Council of the 16th April, 1880. The Order in Council seems to call for the certificate of the Head of the Department on all applications for payments of accounts of this nature.

DEPARTMENT OF SECRETARY OF STATE, CANADA,
OTTAWA, 22nd November, 1881.

SIR.—In reply to the enquiry contained in your letter of the 9th instant, as to the cause of the difference between grant and expenditure, on account of the contingent expenses of the Department of the Secretary of State during the past fiscal year, I have the honor to inform you that the circumstance of the expenditure having been less than the estimate is owing to the facts that due economy has been practised with regard to the same, and that it is absolutely necessary for the effective carrying out of the service of this Department that a margin of a few thousand dollars be estimated for annually, in order to cover any emergency which might arise during the year, this Department being the channel of communication with the Provincial Governments, the public generally, and charged with the engrossing of all documents, such as land patents, commissions, etc.

I have the honor to be, Sir,

Your obedient servant,

EDOUARD J. LANGEVIN,

Under Secretary of State.

The Auditor-General.

Appropriation Accounts for Fiscal Year ended 30th June, 1881—Continued.

CIVIL GOVERNMENT—CONTINGENCIES—Continued.

DEPARTMENT OF THE INTERIOR.

ACCOUNT of sums expended, compared with the sums granted, for the Year ended 30th June, 1881, showing the surplus or deficit upon each sub-head of Vote.

Service.	—	Grant.	Expenditure.	Expenditure compared with Grant.	
				Less than Estimated.	More than Estimated.
	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
		8,000 00			
Subscriptions to newspapers.....			415 65		
Books of reference..... <i>a</i>			88 00		
Maps..... <i>a</i>			100 00		
Telegraphing—					
Montreal Telegraph Co.	509 44				
Dominion do	206 46				
			715 90		
Postages.....			424 59		
Freight and express charges.....			48 52		
Travelling expenses, including cab hire—					
Right Hon. Sir John A. Macdonald	1,674 15				
J. S. Dennis..... <i>b</i>	729 00				
Sundry persons, cab hire..... <i>g</i>	379 70				
			2,782 85		
Extra Clerks.			609 50		
Copying.....			4 10		
Engraving, printing and binding <i>d</i>			232 45		
Stationery, outside of Stationery Office..... <i>a</i>			22 95		
Extra Messengers—					
H. Duggan..... <i>e</i>	43 75				
Alex. Robertson.....	365 00				
P. Coy.....	89 65				
John Satchell.....	288 00				
			786 40		
Sundries—					
Goods..... <i>f</i>	89 23				
Furniture..... <i>f</i>	12 00				
Repairs.....	3 00				
Marking towels.....	2 16				
Telegraph boys.....	6 00				
			112 39		
Stationery Office.....			2,904 67		
Queen's Printer.....			2,793 53		
		8,000 00	12,041 50	.....	4,041 50

I certify that this account has been examined under my directions and is correct.

J. L. McDOUGALL,
Auditor-General.

Examined,
THOS. PORTER.

DEPARTMENT OF THE INTERIOR,
OTTAWA, 21st November, 1881.

Sir,—I have the honor to acknowledge the receipt of your letter of the 14th instant covering an abstract of expenditure of this Department for Civil Government contingencies for 1880-'81, accompanied by notes upon the different sub-heads of expenditure, asking for explanations thereon.

In reply I have to state that:—

a. These books &c., were purchased by authority of the Minister or Deputy Minister.

b. In the absence of Colonel Dennis, I am unable to give any reply.

* * * * *

d. In the absence of the Deputy of the Minister of the Interior I am unable to offer explanations.

e. By Minister's authority this amount was paid for the delivery of the evening mail at his residence.

f. The \$9.00 for iron boxes, should possibly be chargeable to North-West Government appropriation, as they were for the protection of maps, which are by Statute required to be forwarded to Registrars of the North-West Territories. As regard the plan case (\$3.00) the necessity for it being urgent, and as it is impossible to procure articles through the Public Works Department on short notice, it was necessary to purchase outside.

I have the honor to be, Sir,
Your obedient servant,

LINDSAY RUSSELL.

Acting Deputy of the Minister of the Interior

The Auditor-General.

a. Order in Council of the 17th November, 1877, requires that these be purchased through the Government Stationery Office. The sum of \$12.50 paid for five copies Dominion Annual Register, is included in the amount charged for Books of Reference.

Order in Council of the 16th April, 1880, limits the number to four in any such case.

b. Details of the expenditure of \$700.00 of this amount have not been furnished.

d. In this amount, the sum of \$79.00 for binding and \$12.75 for lithographing and printing are included; the accounts for which have not been certified by Queen's Printer. The sum of \$50.20 for mounting and folding maps is also included; this work ought to be performed through Queen's Printer.

f. The sum of \$3.00 for plan cases and of \$9.00 for iron boxes are included in amount charged for goods, and the sum of \$4.35 for gas fittings and repairs in amount charged for furniture. These sums should have been expended through the Department of Public Works as provided by §1 Vic. cap. 35, sec. 2.

g. In this amount, the sum of \$1.50 paid on private account, was inadvertently included. The error was observed too late for correction in the accounts of 1880-'81 but the sum has been refunded through the accounts of 1881-'82.

DEPARTMENT OF THE INTERIOR, CANADA,
OTTAWA, 16th November, 1881.

SIR,—I have the honor to acknowledge the receipt of your letter of the 10th instant, respecting the excess of expenditure over appropriation in the matter of the contingencies of this Department for the year ended 30th June, 1881.

The unforeseen expenses in connection with the visit to Europe of the Minister and the Deputy of the Minister, will account for the greater portion.

Further, the business of the Department is so rapidly increasing that it is difficult to estimate, with any degree of accuracy, the sum which would be required to meet contingent expenses for the year, in advance.

I may add that when, with a view to meeting the expected but necessarily indefinite increase, both in kind and extent, of contingent expenditure that would attend the expansion of the business of this Department, a comparatively large sum was submitted in departmental estimates, it was cut down in such wise as to make all over-expenditure unavoidable.

I have the honor to be, Sir,

Your obedient servant,

LINDSAY RUSSELL,

Acting Deputy of the Minister of the Interior.

The Auditor-General,
Ottawa.

Appropriation Accounts for Fiscal Year ended 30th June, 1881—Continued

CIVIL GOVERNMENT—CONTINGENCIES—Continued.

OFFICE OF THE AUDITOR-GENERAL.

ACCOUNT of sums expended, compared with the sums granted, for the Year ended 30th June, 1881, showing the surplus or deficit upon each sub-head of Vote.

Service.	—	Grant	Expenditure.	Expenditure compared with Grant.	
				Less than Estimated.	More than Estimated.
	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
		2,000 00			
Subscriptions to newspapers.....			128 08		
Books of Reference.....			8 50		
Telegraphing and Telephones—					
Montreal Telegraph Co.....	15 75				
Dominion Telegraph Co.....	12 24				
Bell Telephone Co.....	20 00				
			47 99		
Postages.....			75 16		
Freight and Express charges.....			0 75		
Travelling expenses, including cab hire—					
J. L. McDougall.....	23 80				
Sundry persons, cab hire.....	3 00				
			26 80		
Extra Clerks.....			450 00		
Engraving, printing and lithographing.....			102 90		
Extra Messenger.....			12 00		
Sundries—					
Goods.....	25 84				
Telegraph boys.....	6 00				
Telephone switchmen.....	1 00				
			32 84		
Stationery Office.....			457 43		
Queen's Printer.....			338 88		
		2,000 00	1,681 33	318 67	

I certify that this account has been examined under my directions and is correct.

J. L. McDOUGALL,
Auditor General.

Examined,
THOS. PORTER.

The under-expenditure arose chiefly from the charge for extra clerks having been less than was anticipated.

J. L. McDOUGALL,
Auditor-General.

Appropriation Accounts for Fiscal Year ended 30th June, 1881—Continued.

CIVIL GOVERNMENT—CONTINGENCIES—Continued.

THE FINANCE DEPARTMENT.

ACCOUNT of sums expended, compared with the sums granted, for the Year ended 30th June, 1881, showing the surplus or deficit upon each sub-head of Vote.

Service.	—	Grant.	Expenditure.	Expenditure compared with Grant.	
				Less than Estimated.	More than Estimated.
	£ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
Subscriptions to newspapers.....		7,000 00			
Books of reference..... <i>a</i>			768 98		
Maps..... <i>a</i>			460 60		
Telegraphing and Telephones—			3 00		
Montreal Telegraph Co.....	1,503 86				
Dominion Telegraph Co.....	993 81				
Bell Telephone Co.....	70 00				
Postages.....			2,567 67		
Freight and Express charges.....			557 31		
Travelling expenses, including cab hire—			19 31		
Sir S. L. Tilley.....	526 50				
J. M. Courtney.....	17 25				
W. Anderson..... <i>b</i>	30 00				
Sundry persons, cab hire.....	74 25				
Extra Clerks.....			648 00		
Engraving, printing and litho-			1,460 00		
graphing..... <i>c</i>					
Books and periodicals..... <i>d</i>			278 13		
Sundries—			17 85		
Goods..... <i>e</i>	78 21				
Repairs..... <i>f</i>	33 25				
Telegraph boys.....	7 50				
			118 96		
Less balance of advance for petty expenses, on hand 30th June, 1880.			6,899 81		
			14 97		
			6,884 84		
Stationery Office.....			1,234 59		
Queen's Printer.....			2,450 70		
		7,000 00	10,570 13		3,570 13

I certify that this account has been examined under my directions and is correct.

J. L. McDOUGALL,
Auditor-General.

Examined,
THOS. PORTER.

FINANCE DEPARTMENT, CANADA,
OTTAWA, 17th November, 1881.

SIR,—I have the honor to inform you that, in pursuance of the request contained in your letter of the 14th instant, I have looked over the abstract of the Contingencies of this Department, and have but little to note on the remarks made in the margin. I may, however, state that I will endeavor to have stricter conformity in the future maintained in connection with the rules noted in *a*, *c*, and *f*. With regard to *d*, I may add that expenditures made for books and periodicals were chiefly made before April, 1880, the whole amount after adjustment appears to be \$17.85, of which some has been stopped, others were ordered by authority of Council, and the chief amount, \$9, is for the annual subscription to the *Bankers' Magazine*, a periodical of necessity to the Department.

* * * * *

Your obedient servant,

J. L. McDougall, Esq.,
Auditor-General.

J. M. COURTNEY,
Deputy Minister of Finance.

REMARKS.

a. Order in Council of the 17th November, 1877, requires that these be purchased through the Government Stationery Office.

b. This amount, paid for travelling expenses, to and from Ottawa, of Mr. Anderson, of the firm of Ogilvey & Co., does not appear to be a proper charge against contingencies.

c. Accounts amounting to \$13, for engraving, printing and stamping, and \$47, for printing, perforating and binding, have not been certified by Queen's Printer.

d. Unless these be deemed by the Head of the Department such as will be useful for reference in the administration of the Department, their purchase is prohibited by Order in Council of the 16th April, 1880. The Order in Council seems to call for the certificate of the Head of the Department on all applications for payments on accounts of this nature.

e. The sum of \$20.21, expended for goods for private use, was inadvertently included in this expenditure. The error was observed too late for correction in the Public Accounts of 1880-81, but the amount has been refunded through the account of 1881-82.

f. The sum of \$30 for repairs to furniture is included in this amount. 31 Vic. cap. 35, sec. 2, provides that repairs to furniture shall be performed through the Department of Public Works.

FINANCE DEPARTMENT, CANADA,
OTTAWA, 11th November, 1881.

SIR,—In reply to your letter of yesterday's date, enclosing abstract of expenditure of this Department's Contingencies as compared with the estimate, and asking for an explanation as to the difference, I have the honor, in reply, to state that the excess is chiefly due to our having to replenish the stock of deposit receipt books in use by the banks.

It has been difficult to estimate exactly the requirements of the Department now constituted, but I believe we are getting an exact idea of the amount of expenditure occasioned by the banks. I have for the current year asked for an increased amount, and I am glad to state that, looking at the return, the expenditure for the contingencies of the Department proper has decreased, compared with previous years.

Your obedient servant,

J. L. McDougall, Esq.,
Auditor-General.

J. M. COURTNEY,
Deputy Minister of Finance.

Appropriation Accounts for Fiscal Year ended 30th June, 1881—Continued.

CIVIL GOVERNMENT—CONTINGENCIES—Continued.

THE CUSTOMS DEPARTMENT.

ACCOUNT of sums expended, compared with the sums granted, for the Year ended 30th June, 1881, showing the surplus or deficit upon each sub-head of Vote.

Service.	—	Grant.	Expenditure.	Expenditure compared with Grant.	
				Less than Estimated.	More than Estimated.
	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
		14,000 00			
Subscriptions to newspapers.....			458 23		
Advertising in do			419 00		
Books of reference..... <i>a</i>			147 50		
Telegraphing—					
Montreal Telegraph Co.	896 43				
Dominion do	483 18				
			1,379 61		
Postages			160 27		
Freight and express charges.....			100 13		
Travelling expenses, including cab hire—					
Hon. M. Bowell.....	205 00				
Sundry persons cab hire.....	28 80				
			233 80		
Extra Clerks			159 00		
Petty expenses.....			54 75		
Copying.....			150 50		
Engraving, printing and lithographing.....			107 75		
Stationery outside of Stationery Office..... <i>a</i>			30 00		
Books and periodicals.....			29 50		
Sundries—					
Goods	38 49				
Repairs	1 80				
Telegraph boys.	6 00				
J. Fowler, services	2 00				
Copies of newspapers	0 10				
			48 39		
Stationery Office			888 70		
Queen's Printer			1,273 22		
		14,000 00	5,640 35	8,359 65	

I certify that this account has been examined under my directions and is correct.

J. L. McDougall,
Auditor-General.

Examined,
THOS. PORTER.

CUSTOMS DEPARTMENT, CANADA,

OTTAWA, November 30th, 1881.

SIR,—Adverting to your circular of the 14th and note of the 16th inst., *re* certain items of Departmental Contingencies as charged in the account for the fiscal year ended 30th June last,

I beg to return the vouchers relating thereto, and am desired by the Honorable the Minister of Customs to explain that, as regards the books of reference, the omission of his certificate on the vouchers therefor, to the effect that they were deemed useful for reference in the administration of the Department, was overlooked, and has now been supplied. That as regards the excess of Dominion Annual Registers over the number allowed by Order in Council, and for advertising therein, the order for same was given before the passing of the Order in Council quoted.

As to the amount of "petty expenses," \$71.85, it is at present impossible to give full details of the numerous small items included therein; the expenditure was made by the Messengers on proper orders, their accounts were simply kept as memoranda, and when paid, destroyed, the full details are now supplied on the margins of the vouchers so far as they can be ascertained. As the Contingencies Act recognizes the item "petty expenses" as a sub-head, a further division thereof was never deemed necessary, particularly so when the officer certifying to the accounts was satisfied as to their correctness.

The \$30, "stationery purchased outside of the Stationery Office," was inadvertently so done without the intervention of that office. The \$2 paid Mr. Fowler was for verifying hydrometers done outside of his duties as an officer of another Department, and outside of office hours, and it is under the circumstances submitted as a perfectly legitimate payment.

I have the honor to be, Sir,

Yours, &c., &c.,

J. L. McDOUGALL, Esq.,
Auditor-General.

J. JOHNSON,
Commissioner.

REMARKS.

a. Order in Council of the 17th November, 1877, requires that these be purchased through the Government Stationery Office.

b. J. Fowler being upon the staff of the Department of Inland Revenue, this payment appears to be contrary to the provisions of 31 Vic., cap. 34, sec. 23.

OFFICE OF AUDITOR-GENERAL OF CANADA,

OTTAWA, November 10th, 1881.

SIR,—I have the honor to enclose a statement of the expenditure of the Customs Department for Civil Government contingencies as compared with the estimates for the year ended 30th June, 1881, and beg that you will favor me with explanations of the causes of difference between grant and expenditure.

I have the honor to be, Sir,

Your most obedient servant,

J. L. McDOUGALL,
Auditor-General.

J. JOHNSON, Esq.,
Commissioner of Customs.

CUSTOMS DEPARTMENT, CANADA,
OTTAWA, 22nd December, 1881.

SIR,—In reply to your favor of the 10th ult., asking for explanations of the causes of difference between the appropriation and expenditure on account of Departmental contingencies, I beg to state that when the estimates were prepared the only guide upon which to base the same was the then past expenditure, which for a series of years had not fallen short of the \$14,000 asked for, but, before the expenditure was made, changes in the staff had so operated as to reduce to nearly nil the usual charges for extra clerks, they having been transferred to the permanent list, and the cost borne by the appropriation for salaries, without materially increasing the expenditure under that head, while again the large expenditure for advertising was not continued.

These items, added to immaterial savings elsewhere, will account for the reduction of expenditure to a figure so far below the appropriation.

I have the honor to be, Sir,

Yours, &c., &c.,

J. JOHNSON,

Commissioner of Customs.

J. L. McDougall, Esq.,
Auditor-General.

Appropriation Accounts for Fiscal Year ended 30th June, 1881—Continued.

CIVIL GOVERNMENT—CONTINGENCIES—Continued.

THE DEPARTMENT OF INLAND REVENUE.

ACCOUNT of sums expended, compared with the sums granted for the Year ended 30th June, 1881, showing the surplus or deficit upon each sub-head of Vote.

Service.	—	Grant.	Expendi- ture.	Expenditure compared with Grant.	
				Less than Estimated.	More than Estimated.
	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
Subscriptions to newspapers.....		9,000 00	413 45		
Books of reference..... <i>a</i>			292 05		
Maps..... <i>a</i>			3 00		
Telegraphing—					
Montreal Telegraph Co.....	294 77				
Dominion do	207 11				
Hon. G. Baby.....	4 40				
			566 28		
Postages.....			172 19		
Freight and Express charges			244 72		
Travelling expenses, including cab hire—					
Hon. G. Baby.....	455 38				
Hon. J. C. Aikins.....	4 00				
A. Brunel..... <i>b</i>	50 00				
Sundry persons, cab hire.....	25 25				
			534 63		
Extra Clerks.....			2,775 00		
Translating.....			16 50		
Printing, stamping and advertising <i>c</i>			104 00		
Stationery outside the Stationery Office..... <i>a</i>			53 10		
Books and periodicals..... <i>d</i>			172 33		
Sundries—					
Goods.....	82 93				
Repairs..... <i>e</i>	15 00				
Furniture..... <i>f</i>	36 50				
Telegraph boys.....	6 00				
Labor.....	1 95				
Washing towels.....	60 60				
			202 98		
Stationery Office.....			870 72		
Queen's Printer.....			705 57		
		9,000 00	7,066 52	1,933 48	

I certify that this account has been examined under my directions and is correct.

J. L. McDOUGALL,
Auditor-General.

Examined,
THOS. PORTER.

REMARKS.

INLAND REVENUE DEPARTMENT,
OTTAWA, 9th December, 1881.

SIR,—I have the honor, in reply to your communication of the 10th ultimo, in relation to Civil Government expenditure, to inform you that, the periodicals and books to which your remarks refer—when not deemed to be valuable for reference for strictly departmental purposes—were ordered for and approved by the then Minister. This statement applies also to the extra copies of Hansard which were in French.

The item of furniture purchased, to which you have made reference, was ordered after the Government workshops had been closed, and before the Commissioner was aware that any other provision had been made.

I have no knowledge of the nature of the advance to Mr. Brunel, but assume that it was on account of travelling expenses on behalf of the Department.

I have the honor to be, Sir,

Your obedient servant,

E. MIALL,

Acting Commissioner.

J. L. McDougall, Esq.,
Auditor General.

a. Order in Council of the 17th November, 1877, requires that these be purchased through the Government Stationery Office. In "Books of reference" the sums of \$63 for nine sets of "Hansards," and \$10 for twenty copies of "New Method," are included. Order in Council of the 16th April, 1880, limits the number to four in any such case.

b. Details of this expenditure have not been furnished.

c. In this amount the sum of \$50 is included, paid Messrs. S. & E. F. Stephenson, advertising one page in Official Postal Guide to January, 1881. This appears to be contrary to Order in Council of the 16th April, 1880.

d. Unless these be deemed by the Head of the Department such as will be useful for reference in the administration of the Department, their purchase is prohibited by Order in Council of the 16th April, 1880. The Order in Council seems to call for the certificate of the Head of the Department on all applications for payments of accounts of this nature.

e. \$5.75 of this amount paid for repairs should have been expended through the Department of Public Works. See 31 Vic, cap. 35, Section 2.

f. This expenditure should have been made through the Department of Public Works, as provided for by 31 Vic, cap. 35, sec. 2.

INLAND REVENUE DEPARTMENT,
OTTAWA, 12th December, 1881.

SIR,—Referring to your remarks as to the fact that the expenditure of the Department under the head of Civil Government Contingencies, is considerably below the estimate, I have the honor to state that so many services are embraced by this Department, and its wants so much depend upon contingencies which cannot be foreseen eighteen months ahead, that prudence demands provision being made somewhat in excess of known requirements.

I have the honor to be, Sir,

Your obedient servant,

E. MIALL,

Acting Commissioner.

J. L. McDougall, Esq.,
Auditor-General.

Appropriation Accounts for Fiscal Year ended 30th June, 1881—Continued

CIVIL GOVERNMENT—CONTINGENCIES—Continued.

THE DEPARTMENT OF PUBLIC WORKS.

ACCOUNT of sums expended, compared with the sums granted, for the Year ended 30th June, 1881, showing the surplus or deficit upon each sub-head of Vote.

Service.		Grant.	Expenditure.	Expenditure. compared with Grant.	
				Less than Estimated.	More than Estimated.
	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
Subscriptions to newspapers.....		6,000 00	535 05		
Books of reference..... <i>a</i>			377 50		
Maps..... <i>a</i>			81 40		
Telegraphing—					
Montreal Telegraph Co.....	2,029 05				
Dominion do.....	1,224 08				
			3,253 13		
Postages.....			230 55		
Freight and express charges.....			73 20		
Travelling expenses, including cab hire—					
F. J. MacKay.....	712 75				
P. Cartier.....	82 50				
Stephen O'Brien.....	8 00				
Sundry persons, cab and street car hire..... <i>b</i>	678 25				
			1,481 50		
Extra Clerks.....			205 50		
Extra Messengers.....			48 00		
Engraving, printing and advertising.....			655 40		
Stationery outside of Stationery Office.....			144 60		
Books and periodicals..... <i>c</i>			171 90		
Sundries—					
Goods.....	178 50				
Repairs.....	6 75				
Washing towels.....	58 50				
Washing blankets and hammocks.....	18 00				
Wages of charwomen.....	10 00				
Bank commission.....	0 25				
Telegraph boys..... <i>b</i>	20 00				
			292 00		
Stationery Office.....			2,480 55		
Queen's Printer.....			1,953 85		
		6,000 00	11,984 13		5,984 13

I certify that this account has been examined under my directions and is correct.

J. L. McDOUGALL,

Auditor-General.

Examined,

THOS. PORTER.

REMARKS.

DEPARTMENT OF PUBLIC WORKS,
OTTAWA, December 13th, 1881.

SIR,—Having reference to the comparative statement furnished by you, showing an excess in expenditure of the sum of \$5,984.13 beyond the grant of \$6,000.00 placed at the disposal of this Department for the fiscal year 1880-'81 for "Civil Government Contingencies," and to your request for explanations in the matter, I am directed to inform you that of the amount \$3,253.13 paid for telegraphing, at least \$2,000.00 should have been charged to the several works in connection with which that item of expenditure was incurred; but that although such practice obtained in previous years, it was not followed in this instance owing to your letter objecting to that course. With respect to the amount of \$4,434.40 for stationery and printing, I am to state that this Department having been only recently organized, a great number of books—some of them of an expensive nature—had to be ordered for its several branches.

I have the honor to be, Sir,

Your obedient servant,

F. H. ENNIS,
Secretary.

J. L. McDougall, Esq.,
Auditor-General.

a. Order in Council of the 17th November 1877, requires that these be purchased through the Government Stationery Office. Books of reference. This expenditure includes the purchase of eight copies Hansards, six copies Ottawa Directory, six copies Maguire's Code of Signals, thirty copies Quebec Board of Trade, and twelve copies of diagram of the Senate and Commons. Order in Council of the 16th April, 1880, limits the number to four copies in any such case.

b. This expenditure covers the period from 1st June, 1879 to 30th June, 1881.

c. Unless these be deemed by the Head of the Department such as will be useful for reference in the administration of the Department, their purchase is prohibited by Order in Council of the 16th, April 1880. The Order in Council seems to call for the certificate of the Head of the Department on all applications for payment of accounts of this nature.

Appropriation Accounts for Fiscal Year ended 30th June, 1881—Continued.

CIVIL GOVERNMENT—CONTINGENCIES—Continued.

THE POST OFFICE DEPARTMENT.

ACCOUNT of sums expended, compared with the sums granted, for the Year ended 30th June, 1881, showing the surplus or deficit upon each sub-head of Vote.

Service.	—	Grant.	Expendi- ture.	Expenditure compared with Grant.	
				Less than Estimated.	More than Estimated.
	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
		22,000 00			
Subscriptions to newspapers.....			650 34		
Advertising in do			17 34		
Books of reference..... <i>a</i>			234 45		
Maps..... <i>a</i>			26 50		
Telegraphing—					
Montreal Telegraph Co.....	858 54				
Dominion do	121 58				
			980 12		
Postages			596 74		
Wages of Charwomen and other expenses cleaning offices.....			1,268 76		
Travelling expenses, including cab hire—					
Hon. J. O'Connor	175 80				
Sir Alex. Campbell.....	54 37				
H. G. Hopkirk	175 45				
W. F. Forsyth.....	202 00				
W. D. LeSueur.....	81 40				
Sundry persons cab hire.....	2 00				
			691 02		
Extra Clerks			2,998 50		
do Messengers.....			6,469 99		
Copying and translating.....			309 65		
Engraving, printing and adverti- sing..... <i>b</i>			251 01		
Stationery outside of Stationery Office..... <i>a</i>			9 00		
Books and periodicals..... <i>c</i>			60 95		
Sundries—					
Goods	421 93				
Washing towels.....	187 32				
Furniture..... <i>d</i>	43 00				
Repairs.....	6 50				
Customs entries.....	1 50				
Telegraph boys.....	9 00				
			669 25		
Stationery Office.....			2,455 77		
Queen's Printer			6,910 20		
		22,000 00	24,599 59		2,599 59

I certify that this account has been examined under my directions and is correct.

J. L. McDougall,
Auditor-General.

Examined,
THOS. PORTER.

REMARKS.

POST OFFICE DEPARTMENT,
OTTAWA, 19th November, 1881.

SIR,—Referring to your letter of the 14th instant, covering a statement of the expenditure of this Department for Contingencies, 1880–81, and to the remarks made hereon, I have the honor to state that, with respect to your note *a*, it must be borne in mind that it is important for this Department to have, at the earliest possible moment, copies of the several City and County Directories, published in the Dominion and it has always been the practice of the Department to purchase them from the Publishers direct as soon as they are issued; care, however, will be taken to conform, to the provisions of the Order in Council to which you refer.

* * * * *

b. The omission of the certificate of the Queen's Printer was no doubt entirely accidental, no recollection is had now of the circumstances.

c. The articles herein referred to were deemed necessary by the Head of the Department, and were obtained for his use.

d. This expenditure was required for the personal use of the Postmaster-General, and could not conveniently be delayed for the usual routine.

I have the honor to be, Sir,
Your obedient servant,

J. L. McDougall, Esq.,
Auditor-General.

W. H. GRIFFIN,
Deputy Postmaster-General.

a. Order in Council of the 17th November, 1877, requires that these be purchased through the Government Stationery Office. \$16 for eight copies of the Ottawa Directory are charged under Books of reference. Order in Council of the 10th January, 1881, limits the number to six copies of each of the Directories published in Canada, for the use of the several branches of the Post Office Department.

b. The accounts of F. Thibeault, advertising, \$50, and of J. Stewart, advertising, \$100, included in this expenditure, have not been certified by Queen's Printer.

d. This expenditure should be made through the Department of Public Works as provided by 31 Vie., cap. 35, sec. 2.

POST OFFICE DEPARTMENT, CANADA,
OTTAWA, 19th November, 1881.

SIR,—I have the honor to acknowledge the receipt of your letter of the 10th instant, enclosing a statement of the expenditure of the Post Office Department for Civil Government Contingencies as compared with the estimates for year ended 30th June, 1881, and asking to be informed as to the causes of difference between grant and expenditure.

In reply, I am to say that at the time the estimates were framed it was hoped that the employment of extra clerks could be dispensed with, but circumstances arose which rendered this impracticable. Had it not been for the expenditure under this head, the estimates would not have been exceeded.

I have the honor to be, Sir,
Your obedient servant,

J. L. McDougall, Esq.,
Auditor-General.

W. H. GRIFFIN,
Deputy Postmaster-General.

Appropriation Accounts for Fiscal Year ended 30th June, 1881—Continued

CIVIL GOVERNMENT—CONTINGENCIES—Continued.

AGRICULTURE.

ACCOUNT of sums expended, compared with the sums granted, for the Year ended 30th June, 1881, showing the surplus or deficit upon each subhead of Vote.

Service.	—	Grant.	Expenditure.	Expenditure, compared with Grant.	
				Less than Estimated.	More than Estimated.
	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
		8,000 00			
Subscriptions to newspapers.....			569 52		
Books of reference..... <i>a</i>			220 00		
Telegraphing—					
Montreal Telegraph Co.....	668 93				
Dominion do	88 60				
			757 53		
Postages.....			912 01		
Freight and express charges.....			370 24		
Wages of Charwomen.....			1,066 25		
Travelling expenses, including cab hire—					
Hon. J. H. Pope.....	94 75				
J. C. Taché.....	18 02				
Sundry persons, cab hire.....	11 38				
			124 15		
Copying and engrossing			655 00		
Engraving, printing and lithographing..... <i>b</i>			261 55		
Stationery, outside of Stationery Office..... <i>a</i>			90 00		
Books and periodicals..... <i>c</i>			56 70		
Petty expenses..... <i>e</i>			20 00		
Extra Messengers. <i>e</i>			30 00		
Sundries					
Goods.....	159 72				
Repairs	7 80				
Furniture..... <i>d</i>	24 85				
Bank commission.....	0 90				
Telegraph boys	6 00				
			199 27		
Stationery Office.....			1,073 02		
Queen's Printer.....			1,597 27		
		8,000 00	7,802 51	197 49	

I certify that this account has been examined under my directions and is correct.

J. L. McDOUGALL,

Auditor-General.

Examined,

THOS. PORTER.

REMARKS.

DEPARTMENT OF AGRICULTURE,
OTTAWA, 18th November, 1881.

SIR,—In reply to your letter of the 14th instant, covering detailed statement of contingencies of this Department for the past fiscal year, and asking for information to enable you to modify your remarks on certain sub-heads of expenditure, I am to state as follows:—

a. These purchases were ordered by the Minister of Agriculture, and were not in stock at the Stationery Office. To have procured them through that channel, which would have been more regular, would have delayed the execution of the Minister's order.

b. The account of \$1.80 paid Mr. Mortimer, should have been certified by the Queen's Printer.

c. These were ordered by the Minister of Agriculture as useful for reference in the administration of the Department.

d. This item can scarcely be classed under the term of furniture, as it consists mainly of file-boards for archive use and frames for copyright designs.

I have the honor to be, Sir,
Your obedient servant,

H. B. SMALL,
Acting Secretary, Department of Agriculture.

The Auditor-General.

a. Order in Council of the 17th November, 1877, requires that these be purchased through the Government Stationery Office.

b. The account for \$1.80 paid A. Mortimer for indexing books and lettering dispatch box, included in this expenditure, has not been certified by Queen's Printer.

d. This expenditure should have been made through the Department of Public Works in accordance with 31 Vic., cap. 35, section 2.

e. Advance made 8th June, 1881, for petty expenses will be accounted for in accounts of 1881-82.

Appropriation Accounts for Fiscal Year ended 30th June, 1881—Continued

CIVIL GOVERNMENT—CONTINGENCIES—Continued.

THE DEPARTMENT OF MARINE AND FISHERIES.

ACCOUNT of sums expended, compared with the sums granted, for the Year ended 30th June, 1881, showing the surplus or deficit upon each sub-head of Vote.

Service.		Grant.	Expenditure.	Expenditure compared with Grant.	
				Less than Estimated.	More than Estimated.
	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
		7,000 00			
Subscriptions to newspapers.....			469 54		
Advertising in do			9 44		
Books of reference..... <i>a</i>			131 71		
Maps	<i>a</i>		26 84		
Telegraphing and Telephones—					
Montreal Telegraph Co.....	842 97				
Dominion Telegraph Co.....	364 61				
Bell Telephone Co.....	25 00				
			1,232 58		
Postages.....			318 46		
Freight and Express charges.....			40 78		
Travelling expenses, including cab hire—					
Hon. J. C. Pope.....	681 25				
Wm. Smith	178 00				
John Tilton.....	11 00				
			870 25		
Extra Clerks.....			1,245 90		
Engraving, printing and binding. <i>b</i>			141 14		
Stationery outside of Stationery Office..... <i>a</i>			7 20		
Books and periodicals..... <i>c</i>			59 68		
Sundries—					
Goods.....	41 20				
Repairs.....	1 00				
Labor	2 00				
Telegraph boys.....	6 00				
Stamps	0 50				
Copies of newspapers.....	6 15				
Protests on drafts in connection with "Distressed Seamen" <i>d</i>	12 48				
			69 33		
Less balance of petty cash on hand 30th June, 1880.....			4,622 85		
			30 42		
			4,592 43		
Stationery Office.....			961 38		
Queen's Printer.....			716 77		
		7,000 00	6,270 58	729 42	

I certify that this account has been examined under my directions and is correct.

Examined,
THOS. PORTER.

J. L. McDOUGALL,
Auditor-General.

REMARKS.

MARINE AND FISHERIES, CANADA,

OTTAWA, 18th November, 1881.

SIR,—I beg to acknowledge the receipt of your letter of the 14th instant, enclosing copy of the abstract previously forwarded of the Contingencies expenditure of this Department for the fiscal year 1880-81, accompanied by your notes on the different sub-heads of expenditure where deemed necessary, and requesting that you may be afforded such information as this Department may possess as will enable you to modify the same.

I beg to state in reply, that it will be observed the expenditure referred to has, by the exercise of rigid economy, been kept within the appropriation by the sum of \$729.42.

With reference to the scheduled sub-heads, the following statements are submitted:—

a. The eight copies of the Dominion Manufacturers Directory, at \$1.50 each, were ordered by the Minister of Marine, to enable this Department to furnish each of its agents, who continually require to purchase supplies, with one copy.

b. The work referred to being lithographing plans, and done by special agreement, I do not understand it to come within the purview of the Queen's Printer. As this Department had no estimate for such expenditure in its Fish-breeding vote, the charge was deemed a fair one against Contingencies. The printing and binding documents referred to were done on the special order of the Minister. The sum of \$8 in the former account has already, in accordance with your request, been refunded to the credit of Casual Revenue.

c. These were deemed useful for reference in the administration of the Department.

d. This amount has been recovered from the Board of Trade and paid to the credit of casual revenue; there was no other source but Contingencies from which the Department could at the time pay the amount.

I have the honor to be, Sir,

Your obedient servant,

J. L. McDOUGALL, Esq.,
Auditor-General.

WM. SMITH,
Deputy Minister of Marine.

a. Order in Council of the 17th November, 1877, requires that these be purchased through the Government Stationery Office.

The sum of \$6 paid L. J. Boivin for eight copies Dominion Manufacturers Directory, is included in expenditure for books of reference. Order in Council of the 16th April, 1880, limits the number of copies to four in any such case.

b. Of this amount, the sums included as follows, have not been certified by Queen's Printer, viz.: Burland Lithograph Co., printing and lithographing plans Dunk and St. John River Fish-hatcheries, \$103; George Cox, printing cards and stamping paper, \$17; Ottawa Citizen Printing and Publishing Co., \$2; A. Mortimer, binding documents, \$8.80. The expenditure on account of plans for fish-hatcheries does not appear to be a proper charge against Contingencies. The sum of \$8 for printing for private account was inadvertently included in this expenditure. The error was observed too late to be corrected in the accounts of 1880-81, but the amount has been refunded through the accounts of 1881-82.

d. This does not appear to be a proper charge against Contingencies. The amount has since been refunded through the accounts of 1881-82.

Appropriation Accounts for Fiscal Year ended 30th June, 1881—Continued

CIVIL GOVERNMENT—CONTINGENCIES—Continued.

THE DEPARTMENT OF RAILWAYS AND CANALS.

ACCOUNT of sums expended, compared with the sums granted, for the Year ended 30th June, 1881, showing the surplus or deficit upon each sub-head of Vote.

Service.	—	Grant.	Expendi- ture.	Expenditure compared with Grant.	
				Less than Estimated.	More than Estimated.
	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
Subscriptions to newspapers		7,000 00			
Books of reference <i>a</i>			394 16		
Maps..... <i>a</i>			2 25		
Telegraphing and Telephones—					
Montreal Telegraph Co.....	996 00				
Dominion do	1,027 48				
Bell Telephone Co.....	52 50				
			2,075 98		
Postages			419 42		
Freight and express charges.....			51 57		
Travelling expenses, including cab hire—					
Hon. Sir Chas. Tupper.....	45 00				
Sundry persons, cab hire.....	13 25				
			58 25		
Petty expenses <i>b</i>			25 00		
Engraving, printing and lithograph- ing..... <i>c</i>			230 75		
Stationery outside of Stationery Office..... <i>d</i>			34 55		
Books and periodicals.....			203 66		
Sundries—					
Goods	76 49				
Repairs	3 00				
Furniture..... <i>e</i>	7 50				
Washing towels	70 00				
Telegraph boys.....	6 00				
			162 99		
Stationery Office.....			2,162 99		
Queen's Printer.....			1,411 64		
		7,000 00	7,587 41		587 41

I certify that this account has been examined under my directions and is correct.

J. L. McDOUGALL,
Auditor-General.

Examined,
THOS. PORTER.

REMARKS.

DEPARTMENT OF RAILWAYS AND CANALS, CANADA,
OTTAWA, November 30th, 1881.

SIR,—With reference to your communication of the 14th November, covering copy of abstract of the expenditure of this Department for Civil Government Contingencies for 1880-81, accompanied by notes upon the different sub-heads of expenditure, and your request that you be furnished with any information which will enable you to modify the same, I have the honor, by direction, to transmit you herewith the information asked for.

I am, Sir,

Your obedient servant,

J. L. McDougall, Esq.,
Auditor-General.

F. BRAUN,
Secretary.

a. The books are technical.

The postal guides were arranged for before the Order in Council passed.

b. The advance of \$25 to J. N. Deslauriers, Chief Messenger, was made in April, 1881, (not 1880) and accounted for in July, 1881. Details will be found in the Office of Contingencies.

c. These items, amounting to \$52.25, were, by oversight, not submitted to the Queen's Printer.

d. These were deemed essential by the Head of the Department.

e. This expenditure was for a set of newspaper files.

a. Order in Council of 17th November, 1877, requires that these be purchased through the Government Stationery Office. In the expenditure for books of reference the sum of \$12 is included for 24 copies of Postal Guide, apparently for six copies of each quarterly publication. Order in Council of the 16th April, 1880, limits the number of copies to 16 in this case.

b. This is an advance for petty expenses, made 8th April, 1881, and will be accounted for in accounts of 1881-82.

c. The following accounts included in this expenditure have not been certified by Queen's Printer, viz:—A. Mortimer, mounting plans, binding estimates, perforating cheques, four account books, \$9.90; do., mounting maps and perforating cheque sheets, \$9.85. George Cox, printing, \$25 50; do., lithographing, \$7.

d. Unless these be deemed by the Head of the Department such as will be useful for reference in the administration of the Department, their purchase is prohibited by Order in Council of the 16th April, 1880. The Order in Council seems to call for the certificate of the Head of the Department on all applications for payment of accounts of this nature.

DEPARTMENT OF RAILWAYS AND CANALS, CANADA,
OTTAWA, 15th November, 1881.

SIR,—With reference to your letter of the 10th inst., covering a statement of the expenditure of this Department for Civil Government Contingencies as compared with the estimates for year ended 30th June, 1881, I am directed to say that the causes of difference between grant and expenditure were owing to the telegraphing and postage accounts being increased beyond the amounts anticipated.

I am, Sir,

Your obedient servant,

J. L. McDougall, Esq.,
Auditor-General.

F. BRAUN,
Secretary.

Appropriation Accounts for Fiscal Year ended 30th June, 1881—Continued

CIVIL GOVERNMENT—CONTINGENCIES—*Continued.*

THE TREASURY BOARD.

ACCOUNT of sums expended, compared with the sums granted, for the Year ended 30th June, 1881, showing the surplus or deficit upon each sub-head of Vote.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Estimated.	More than Estimated.
	\$ cts.	\$ cts.	\$ cts.	\$ cts.
Books of reference..... <i>a</i>	500 00	7 00		
Engraving, printing and lithographing.....		16 00		
Books and periodicals..... <i>b</i>		1 36		
Queen's Printer.....		55 16		
	500 00	79 52	420 48	

I certify that this account has been examined under my directions and is correct.

J. L. McDOUGALL,
Auditor-General.

Examined,
THOS. PORTER.

a. Order in Council of the 17th November, 1877, requires that these be purchased through the Government Stationery Office.

b. Unless these be deemed by the Head of the Department such as will be useful for reference in the administration of the Department, their purchase is prohibited by Order in Council of the 16th April, 1880. The Order in Council seems to call for the certificate of the Head of the Department on all applications for payment of account of this nature.

a. Not ordered through Stationery Office through inadvertence.
b. Stopped.

J. M. COURTNEY,
Deputy Minister of Finance.

17th November, 1881.

FINANCE DEPARTMENT, CANADA,
OTTAWA, 11th November, 1881.

SIR,—In answer to your letter of yesterday's date respecting the Contingencies the Treasury Board, I have the honor to state that the decreased expenditure compared with the estimate is occasioned by but little printing or stationery being required for the Service during the year.

Your obedient servant,

J. L. McDOUGALL, Esq.,
Auditor-General.

J. M. COURTNEY,
Deputy Minister of Finance.

Appropriation Accounts for Fiscal Year ended 30th June, 1881—Continued.

CIVIL GOVERNMENT—CONTINGENCIES—Continued.

THE DEPARTMENT OF INDIAN AFFAIRS.

ACCOUNT of sums expended, compared with the sum granted, for the Year ended 30th June, 1881, showing the surplus or deficit upon each sub-head of Vote.

Service.	—	Grant.	Expenditure.	Expenditure compared with Grant.	
				Less than Estimated.	More than Estimated.
	\$ cts.	\$ cts.	\$ cts.		
Subscriptions to several Newspapers.		2,000 00			
Books of reference..... <i>a</i>			34 75		
Freight and express charges.....			12 00		
Travelling expenses, including cab hire—			19 45		
L. Vankoughnet, cab hire.....	56 62				
Sundry persons do	1 75				
Engraving, printing and lithographing.....			58 37		
Extra Messengers.....			88 55		
Sundries—			147 00		
Goods..... <i>b</i>	46 36				
Exchange	0 50				
Telegraph boys.....	3 00				
Stationery Office			49 86		
Queen's Printer.....			367 02		
			715 96		
		2,000 00	1,492 96		

I certify that this account has been examined under my directions and is correct.

Examined,
THOS. PORTER.

J. L. McDOUGALL,
Auditor-General.

a. Order in Council of the 17th November, 1877, requires that these be purchased through the Government Stationery Office.

b. Goods to the amount of \$3.00, furnished by Messrs. Shoolbred & Co., included in this expenditure, apparently should have been purchased through the Department of Public Works, as provided by 31 Vic., cap. 35, sec. 2.

MEMO.—The Books of Reference here referred to, and the “Goods”—a door-mat—were inadvertently paid for from Departmental Contingencies.

It is hoped that no similar inadvertence will occur in future.

L. VANKOUGHNET,
Deputy of the Superintendent General of Indian Affairs.

J. L. McDOUGALL, Esq.,
Auditor-General.

DEPARTMENT OF INDIAN AFFAIRS, CANADA,
OTTAWA, 15th November, 1881.

SIR,—I beg to acknowledge the receipt of your letter of the 10th instant, enclosing a statement of the contingent expenditure of the Department of Indian Affairs for the year ended 30th June last, and requesting explanations of the causes of difference between grant and expenditure.

In reply, I have the honor to inform you that the year last past was the first year of the existence of this as a separate Department, that the sum which would be required for any item of its contingent expenditure was not even approximately known. The estimate of \$2,000 was, therefore, entirely tentative, and the Department can only congratulate itself that the amount has not been exceeded.

It is hoped that in future the Department will be able to give such information on this subject as may be required.

I have the honor to be, Sir,

Your obedient servant,

L. VANKOUGHNET,

Deputy of the Superintendent-General of Indian Affairs.

J. L. McDougall, Esq.,

Auditor-General.

Appropriation Accounts for Fiscal Year ended 30th June, 1881—Continued.

CIVIL GOVERNMENT—CONTINGENCIES—Continued.

DEPARTMENTS GENERALLY.

ACCOUNT of sums expended, compared with the sums granted, for the Year ended 30th June, 1881, showing the surplus or deficit upon each sub-head of Vote.

Service.	—	Grant.	Expendi- ture.	Expenditure compared with Grant.	
				Less than Estimated.	More than Estimated.
		\$ cts.	\$ cts.	\$ cts.	\$ cts.
		10,000 00			
Subscriptions to newspapers..... <i>a</i>			7 00		
Wages of laborers and charwomen <i>b</i>			13,918 50		
Wages of laborers in Post Office Department..... <i>c</i>			2,417 25		
Washing towels.....			367 80		
Travelling expenses—					
T. Ross, cab hire.....			9 75		
Noon gun..... <i>d</i>			368 98		
Copying..... <i>a</i>			89 00		
Printing and binding.....			45 00		
Sundries—					
Goods..... <i>f</i>	560 05				
Repairs..... <i>f</i>	2 95				
			563 00		
Stationery Office.....			178 62		
Queen's Printer.....			38 28		
		10,000 00	18,003 18		8,003 18.

I certify that this account has been examined under my directions and is correct.

J. L. McDOUGALL,
Auditor-General.

Examined,
THOS. PORTER.

REMARKS.

FINANCE DEPARTMENT, CONTINGENCIES,
OTTAWA, November 24th, 1881.

SIR,—In reply to your letter of the 14th instant, I have the honor to submit the following remarks:—

a, *a*. These items were charged as they now stand at the special instance of the Clerk of the Privy Council, as he maintained that the services did not apply to his office.

b. The expenditure under this head has been fixed by Order in Council. A considerable reduction will be the consequence.

c. The subject of this note is under consideration.

d. The Order in Council regulating the firing of the noon day gun, was issued upon a memorandum from Postmaster-General. The expenditure has been paid upon certificates of the Deputy Postmaster-General.

f. This sum was expended for the repairs of fire-irons, &c., and other articles used in and about the grates. Necessity sometimes requires that the duty be at once performed.

I have the honor to be, Sir,

Your obedient servant,

THOS. ROSS,

The Auditor-General.

Accountant of Contingencies.

b. The number of laborers and charwomen employed was in excess of the number authorized by Order in Council of the 21st March, 1874. The number authorized at that date would appear to have been insufficient to perform the work which the additions made from time to time to the public offices necessitated. An Order in Council was passed on the 31st October, 1881, fixing the number of laborers and charwomen to be employed in Departments generally.

c. Although this expenditure is charged to Departments generally, the laborers to whom it is paid are solely under the control of the Post Office Department, and not under the Accountant of Contingencies.

d. This expenditure is made on the certificate of the Deputy Postmaster-General, but does not seem a proper charge against Contingencies under the Statute.

f. The sum of \$56 90 included in these amounts, apparently should have been expended through the Department of Public Works.

OFFICE OF AUDITOR-GENERAL OF CANADA,

OTTAWA, May 13th, 1881.

SIR,—My attention has been drawn to an Order-in-Council, dated 21st March, 1874, in which the number of persons employed in the cleaning of the Eastern and Western Departmental Buildings, and the various public offices therein, is limited to:—

“In winter—A superintendent and nine men; in the summer—a superintendent and five men; and that the number of women employed do not exceed twenty-one.”

I find by the pay lists of the laborers and charwomen under your charge during the current fiscal year that the number employed is as follows:—

In July, 1880, Laborers.....	12	Charwomen.....	43
“ Aug. “ “	11	“	39
“ Sept. “ “	11	“	41
“ Oct. “ “	11	“	81
“ Nov. “ “	12	“	58
“ Dec. “ “	11	“	44
“ Jan., 1881, “	11	“	43
“ Feb. “ “	12	“	43
“ March “ “	11	“	44

If no Order or Orders-in-Council have been passed since the 21st March, 1874, authorizing the employment of labourers and charwomen in excess of the number provided for at that date, the employment of more than the number authorized is illegal.

I have the honor to be, Sir,

Your obedient servant,

J. L. McDOUGALL,

THOMAS ROSS, Esq.,

Accountant of Contingencies.

Auditor-General.

FINANCE DEPARTMENT, CANADA, CONTINGENCIES,
17th May, 1881.

SIR,—I have the honor to acknowledge the receipt of your letter of the 14th instant, calling my attention to an Order-in-Council limiting the number of labourers and charwomen to be employed.

I have informed the Honorable the Secretary of State, that from and after this month I will not be in a position to pay any more extra labor. I shall forward a report to the Secretary of State on the whole question, as it is utterly impossible to perform the duty with the number stated in said Order.

I have the honor to be, Sir,
Your obedient servant,

THOMAS ROSS,
Accountant of Contingencies.

The Auditor-General.

OFFICE OF AUDITOR-GENERAL OF CANADA,
OTTAWA, 29th August, 1881.

SIR,—Upon examining the vouchers for the Expenditure during the past fiscal year as per your monthly statements of contingent expenses, I find that the amounts of the monthly pay lists of labourers employed in the Post Office Department, the aggregate of which, for the past year, is \$2,433.25, have been charged to "Departments generally."

I understand that these laborers are exclusively employed in work which belongs to the Post Office Department, in which case, their wages appear to be chargeable to that Department, under Contingencies, and not to the contingencies of "Departments generally."

I would also draw your attention to the payment, per your cheque No. 9,950, for \$89.00, which has been charged to "Departments generally," upon the certificate of the Clerk of the Privy Council.

It does not appear to be clear that the sum of \$50.00 charged in this account is claimed for services rendered by E. Ritchie, to whom the amount of the account has been paid, or for services rendered by the Commissioner of Fisheries. In either case, the amount of the account last referred to should be charged against the account of Contingencies of the Privy Council, or that of Marine and Fisheries.

I trust that you will endeavor to furnish me with explanations at an early date.

I am, Sir,
Your most obedient servant,
J. L. McDOUGALL,
Auditor-General.

THOS. ROSS, Esq.,
Accountant of Contingencies.

FINANCE DEPARTMENT, CONTINGENCIES,
OTTAWA, 24th September, 1881.

SIR,—I have the honor to acknowledge the receipt of your letter of 29th ultimo.

With reference to the charges of \$2,433.25 to Departments generally, the pay of laborers, &c., employed in the Post Office Department, I have to state that they perform similar work to those employed generally.

During the period of time that the laborers and charwomen were under the supervision of the Department of Justice, the Post Office Department laborers remained under my charge, by express orders of the Postmaster-General of the time, and the provisions of the Contingencies Act.

The pay list of these laborers was made out as it is at present on a separate form, and the same mode of payment has been continued, as these laborers were not included or alluded to in the transfer made to me by Order-in-Council of 21st March, 1874.

As regards the second item in your letter, a charge of \$89.00 to Departments generally, I have to inform you that the work in question was for copying certain documents fyled in the Privy Council Office, and which do not relate to that office. The Clerk of the Privy Council has always held that items of this kind are not, properly speaking, chargeable to Privy Council Contingencies, but to Departments generally.

I have the honor to be, Sir,
Your obedient servant,

THOS. ROSS,
Accountant of Contingencies.

The Auditor General.

FINANCE DEPARTMENT, CONTINGENCIES,
OTTAWA, 23rd November, 1881.

SIR,—In reply to your letter of the 10th inst., I have the honor to inform you that the difference between the grant and expenditure, under the head of "Departments generally," was caused by the amount expended for labor.

There is a saving this year, as compared with last, of \$1,961.26. Further steps have been taken to reduce the cost of labor, which will tend to bring the expenditure within the vote.

I have the honor to be, Sir,
Your obedient servant,

THOMAS ROSS,
Accountant of Contingencies.

The Auditor-General.

*Appropriation Accounts for Fiscal Year ended 30th June, 1881—Continued.**CIVIL GOVERNMENT—CONTINGENCIES—Continued.*

HIGH COMMISSIONER OF CANADA IN LONDON.

ACCOUNT of sums expended, compared with the sums granted, for the Year ended 30th June, 1881, showing the surplus or deficit upon each sub-head of Vote.

Service.	—	—	Grant.	Expendi- ture.	Expenditure compared with Grant.	
					Less than Estimated.	More than Estimated.
	£ s. d.	£ s. d.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
Hotel bills and expenses..... <i>a</i>	.....	23 13 7	5,294 07			
House furnishing..... <i>a</i>	.....	268 9 6				
House rent.....	.....	578 0 6				
Fuel account.....	.....	34 5 0				
Gas account.....	.....	34 8 6				
Discount on drafts.....	.....	6 10 3				
Cablegrams.....	.....	41 17 7				
Travelling expenses—						
Sir Chas. Tupper.....	20 0 0					
Sir A. T. Galt.....	69 15 2					
		89 15 2				
Sundry expenses—						
Travelling, press and sundry						
expenses paid Joseph G.						
Colmer.....	14 0 0					
Cheque books.....	0 10 5					
Subscription to Royal Colonial						
Institute.....	2 0 0					
Colonial Trade Statistics.....	5 0 0					
		21 10 5				
		1,098 10 6				
Less paid out of appropriation for						
1881-82.....	.....	11 12 4				
		1,086 18 2				
			5,294 07	5,294 07		

I certify that this account has been examined under my directions and is correct.

Examined
THOS. PORTER.

J. L. McDOUGALL,
Auditor-General.

a. The sum of £242 4s. 6d. for house furnishing, and of £23 13s. 7d. for balance of hotel expenses, were expended in 1879-80, and included in the accounts rendered by Sir A. T. Galt for that year. Owing to the appropriation having been exhausted by previous expenditure, repayment of these sums to Sir A. T. Galt could not be made in 1879-80. Their amount was subsequently charged against the appropriation for 1880-81.

OFFICE OF AUDITOR-GENERAL OF CANADA,
OTTAWA, 9th November, 1881.

SIR,—Having examined the accounts rendered of your expenditure for Contingencies during the past fiscal year, together with the vouchers in support of the same, I find it necessary to call your attention to the following, in connection therewith:

Details and vouchers should be rendered, as far as practicable, in support of the expenditure of the amounts paid Mr. Colmer for "travelling, press and sundry expenses."

I would also beg to point out that the voucher given for the payment of £5 for "Colonial Trade Statistics," is a receipt by J. Sutcliffe in your favor for that amount, but without date or reference to the nature of the account.

I have the honor to be, Sir,

Your most obedient servant,

J. L. McDOUGALL,

Auditor-General.

SIR A. T. GALT, G.C.M.G.,

High Commissioner of Canada,

9 Victoria Chambers,

London, S.W.

Appropriation Accounts for Fiscal Year ended 30th June, 1881—Continued.

CIVIL GOVERNMENT—CONTINGENCIES—Continued.

STATIONERY OFFICE—STOCK ACCOUNT.

ACCOUNT of sums expended, compared with the sums granted, for the Year ended 30th June, 1881, showing the surplus or deficit upon each sub-head of Vote.

Service.	—	Grant.	Expenditure.	Expenditure compared with Grant.	
				Less than Estimated.	More than Estimated.
	\$ cts.	\$ cts. 5,000 00	\$ cts.	\$ cts.	\$ cts.
Stationery Office— Stationery.....			933 32		
Queen's Printer— Paper, printing and binding.....			703 81		
		5,000 00	1,637 13	3,362 87	.....

I certify that this account has been examined under my directions and is correct.

J. L. McDOUGALL,

Auditor-General.

Examined,

THOS. PORTER

DEPARTMENT OF THE SECRETARY OF STATE, CANADA,
OTTAWA, 21st November, 1881.

SIR,—Having referred to the clerk in charge of the Stationery branch of this Department, and also to the Queen's Printer, your letter of the 10th inst., together with the statement enclosed therein of the expenditure for Stationery Office (stock account) for stationery, as compared with the estimates for the year ending 30th June, 1881, and asking for explanations of the causes of difference between estimate and expenditure, I have the honor to transmit to you herewith copies of the replies of those gentlemen.

I have the honor to be, Sir,

Your obedient servant,

EDOUARD J. LANGEVIN,

Under Secretary of State.

The Auditor-General

DEPARTMENT OF THE SECRETARY OF STATE,
STATIONERY OFFICE BRANCH,
OTTAWA, 12th November, 1881.

SIR,—In reply to the letter of the Auditor-General of 10th instant, I have the honor to say, in explanation of the increase in the stock of this office from 1st July, 1880, to 30th June, 1881, that it is, from the nature of the business, impossible to keep the stock at any one sum, even from day to day. In the margin I give the amount of stock held at the beginning of each month of the year, which will partly show the exigencies of the business, but although the sums at the end of the month go below the sum allowed, it frequently runs up to considerably over \$20,000 for a day or two at a time, hence the necessity of the vote which is required to supplement the stock in hand as may be required.

1880.	
1st July ...	\$15,842.70
" Aug ..	17,739.50
" Sept...	19,340.61
" Oct ...	19,139.18
" Nov ...	18,680.50
" Dec....	18,446.16
1881.	
1st Jany..	16,773.30
" Feby..	15,659.35
" March	15,422.83
" April.	14,924.95
" May ...	14,879.88
" June..	14,871.82
	<u>\$20,711.78</u>
30th June..	\$16,776.02

The highest amount held during the year, as per margin, was in September, and is \$3,497.91 over the stock on 1st July, and it is in cases such as this that the vote is required.

Of the sum charged to the Queen's Printer I know nothing. I have the honor to be, Sir,

Your obedient servant,

JAMES YOUNG.

The Honorable
The Secretary of State
For Canada.

OFFICE OF THE QUEEN'S PRINTER,
OTTAWA, 17th November, 1881.

SIR,—With reference to the sum of \$703.81, the apparent expenditure out of Stationery Office stock account vote, charged over against this office, I have the honor to state,

That that sum represents the larger amount of paper, &c., carried over from 1880-81 than from 1879-80, and forming part of our suspense account. In this latter year the sum was \$5,233.52, in the other \$5,937.33.

These balances are made up of two things :

1. Paper issued under requisitions of the Departments and placed in the hands of the contractors, the work upon them being uncompleted at the date of the audit for June in each year.

2. Of special lines of paper ordered specially for certain work of each of several Departments, notably the Supreme Court and Post Office Department. This differs from the ordinary stock of the Stationery Office, in this—that the latter is not purchased for any one Department but for all, as applied for, while these special lines are held for these respective Departments to be used only on their orders. In order to secure balances to keep his ordinary stock sufficiently complete, Mr. Young knowing this paper was solely for printing work, has caused these items to be charged over at once to my suspense account, instead of waiting till it is actually issued in small lots for the work from time to time executed. Of course, it would simplify my accounts if Mr. Young charged the paper as soon as purchased to the proper Department. Unfortunately for my balances last year, a great rush of ordinary work took place in May and June, leaving a good deal unexecuted at the end of the latter month; and purchases of these special papers had to be made toward the end of the financial year—hence the increase of \$703.81. If the vote referred to is intended to cover all this balance, it has proved (in my case) \$937.33 short instead of in excess.

B. CHAMBERLIN,
Queen's Printer.

E. J. LANGEVIN, Esq.,
Under Secretary of State,
Ottawa.

Appropriation Accounts for Fiscal Year ended 30th June, 1881—Continued.

CIVIL GOVERNMENT—CONTINGENCIES—Continued.

CIVIL SERVICE BOARD. *

ACCOUNT of sums expended, compared with the sum granted, for the Year ended 30th June, 1881, showing the surplus or deficit upon each sub-head of Vote.

Service,	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Estimated.	More than Estimated.
	\$ cts.	\$ cts.	\$ cts.	\$ cts.
Stationery Office.....		14 49		
Queen's Printer.....		6 15		
Expenditure unprovided for.....		20 64		20 64

I certify that this account has been examined under my directions and is correct.

J. L. McDOUGALL,

Auditor-General.

Examined,

THOS. PORTER.

Appropriation Accounts for Fiscal Year ended 30th June, 1881—Continued.

CIVIL GOVERNMENT—CONTINGENCIES—Continued.

ALL DEPARTMENTS.

ACCOUNT of sums expended, compared with the sums granted, for the Year ended 30th June, 1881, showing the surplus or deficit upon each sub-head of Vote.

Service.	Grant.	Expenditure.	Expenditure, compared with Grant.	
			Less than Estimated.	More than Estimated.
	\$ cts.	\$ cts.	\$ cts.	\$ cts.
The Governor-General's Office.....	16,000 00	14,124 60	1,875 40	
Privy Council.....	3,000 00	3,476 67		476 67
Department of Justice.....	3,500 00	4,122 80		622 80
do Penitentiary Branch.....	1,750 00	1,820 45		70 45
do Militia and Defence.....	6,000 00	5,885 56	114 44	
do Secretary of State.....	7,000 00	3,835 93	3,164 07	
do Interior.....	8,000 00	12,041 50		4,041 50
Office of the Auditor-General.....	2,000 00	1,681 33	318 67	
Finance Department.....	7,000 00	10,570 13		3,570 13
Customs Department.....	14,000 00	5,640 35	8,359 65	
Inland Revenue Department.....	9,000 00	7,066 52	1,933 48	
Department of Public Works.....	6,000 00	11,984 13		5,984 13
Post Office Department.....	22,000 00	24,599 59		2,599 59
Department of Agriculture.....	8,000 00	7,802 51	197 49	
Department of Marine and Fisheries.....	7,000 00	6,270 58	729 42	
Department of Railways and Canals.....	7,000 00	7,587 41		587 41
Treasury Board.....	500 00	79 52	420 48	
Departments generally.....	10,000 00	18,003 18		8,003 18
Department of Indian Affairs..... a		1,492 96		1,492 96
Civil Service Board.....		20 64		20 64
Total Grant.....	137,750 00		17,113 10	27,469 46
Total Expenditure.....		148,106 36		17,113 10
Over-expended..... b				10,356 36
High Commissioner of Canada in London.....	5,294 07	5,294 07		
Stationery Office, for Stationery.....	5,000 00	1,637 13	3,362 87	

I certify that this account has been examined under my directions and is correct.

J. L. McDUGALL,

Auditor-General.

Examined,

THOS. PORTER.

REMARKS.

a. A Governor-General's Warrant was issued on the 29th June, 1881, for \$2,000, in anticipation of the vote in 1881-82, to provide for this expenditure.

b. A Governor-General's Warrant was issued on the 30th June, 1881, for \$10,000, to provide for the over-expenditure on account of All Departments, for year ended 30th June, 1881.

General Remarks on Travelling Expenses of Officers of the Inside Civil Service whose duties are strictly departmental :—

Details have not been furnished as fully during the past fiscal year as they are expected to be received during the current year. Railway fares have been frequently rendered in bulk sums instead of in sums charged for passages from one place to another. Amounts charged for hotel bills do not exhibit, in every case, the actual disbursements as required by Order in Council of the 6th May, 1876.

Appropriation Accounts for Fiscal Year ended 30th June, 1881—Continued.

ADMINISTRATION OF JUSTICE.

ACCOUNT of sums expended, compared with the sum granted, for the Year ended 30th June, 1881, showing the surplus or deficit upon each sub-head of Vote.

Service.	Authorized by Statute.	Expendi- ture.	Expenditure compared with Grant.	
			Less than Estimated.	More than Estimated.
	\$ cts.	\$ cts.	\$ cts.	\$ cts.
Supreme and Exchequer Court—				
Salary of Chief Justice.....	8,000 00			
Hon. Wm. J. Ritchie.....		8,000 00		
Salaries of five Puisne Judges at \$7,000.00 each—				
Hon. S. H. Strong.....	7,000 00	7,000 00		
Telephore Fournier.....	7,000 00	7,000 00		
Wm. Alex. Henry.....	7,000 00	7,000 00		
H. E. Taschereau.....	7,000 00	7,000 00		
J. W. Gwynne.....	7,000 00	7,000 00		
Salary of Registrar.....	2,600 00			
R. Cassels, jun.....		2,600 00		
	45,600 00	45,600 00		
	Voted.			
Precis Writer of Supreme and Exchequer Court....	2,000 00	2,000 00		
Clerk in Office of Registrar	575 00	575 01		
Senior Messenger.....	500 00	500 00		
Second do	360 00	360 00		
	3,435 00	3,435 01		
Expenditure more than authorized.....				0 01
Contingencies and disbursements, including print- ing, binding and distributing Reports, Judges' travelling expenses; also Salaries of Officers, (Sheriff, Usher, &c.,) in the Supreme and Ex- chequer Courts, and \$150 for books for Judges...	5,000 00			
Jas. Lawson, Extra Clerk.....		284 98		
A. F. Grant, do		21 25		
Senior Messenger as Usher		100 00		
Extra Messenger, John Clay.....		460 13		
W. F. Powell, Sheriff, attendance at Court and Constables.....		176 00		
John Sweetland, Sheriff, attendance at Court and Constables.....		292 00		
C. Alleyn, attendance at Court and Con- stables.....		13 00		
R. Cassels, jun., books for Judges.....		150 00		
Geo. Duval, notes.....		100 00		
A. & G. Holland, reporting judgment.....		6 00		
Postages : Reports, \$69.92; Letters, \$241.07...		310 99		
Telegrams.....		46 67		
Rent of Telephones between Registrar's Office, Judges' Secretary's residence and Exchange.		100 00		
Carried forward.....	5,000 00	2,061 02		

Appropriation Accounts for Fiscal Year ended 30th June, 1881—Continued.

ADMINISTRATION OF JUSTICE—Continued.

ACCOUNT of sums expended, compared with sums granted, for the Year ended 30th June, 1881, showing the surplus or deficit under each sub-head of Vote.

Service.	Authorized by Statute.	Expendi- ture.	Expenditure compared with Grant.	
			Less than Estimated.	More than Estimated.
	\$ cts.	\$ cts.	\$ cts.	\$ cts.
Brought forward.....	5,000 00	2,061 02	.....	.....
D. W. Macdonell, Charwork.....		550 00		
Insurance Premium on Reports in hands of MacLean, Roger & Co.....		54 00		
Printograph, \$7.00; Ink, 75c.; Expressage, 85c.....		8 60		
Geo. Cox, lithographing and stamping paper.....		6 00		
do repairing seal of Court.....		2 00		
Harris & Campbell, looking glass and stand...		4 75		
C. S. Shaw, 1 doz. cut tumblers, and 1 doz. china cups and saucers.....		8 50		
Jos. R. Esmonde, 1 copper ink filler.....		1 25		
A. Mortimer, cutting paper and making letter pads.....		2 13		
Cab-hire.....		1 25		
Expressage on record, Berlinguet vs. Regina...		2 70		
Matches.....		0 75		
Stationery from Stationery Office.....		197 97		
Queen's Printer for printing.....		2,509 27		
	5,000 00	5,410 19		
Expenditure more than authorized..... a				410 19

I certify that this account has been examined under my directions and is correct.

J. L. McDOUGALL,

Auditor-General.

Examined,

JOHN B. SIMPSON.

a. Under-estimation.

Robert Cassels, jun., Registrar of the Supreme Court, received \$100 for publishing Supreme Court Reports.

George Duval, Précis Writer, received \$100 for furnishing notes of cases to Law Journals.

Appropriation Accounts for Fiscal Year ended 30th June, 1881—Continued.

ADMINISTRATION OF JUSTICE—Continued.

ACCOUNT of sums expended, compared with the sums estimated, for the Year ended 30th June, 1881, showing the surplus or deficit upon each sub-head of Vote.

Service.	Authorized by Statute.	Expendi- ture.	Expenditure compared with Grant.	
			Less than Estimated.	More than Estimated.
			\$ cts.	\$ cts.
<i>Ontario.</i>				
Court of Appeal—	\$ cts.	\$ cts.	\$ cts.	\$ cts.
Salary of Chief Justice	6,000 00			
Hon. Thos. Moss, from 1st July, 1880, to 4th January, 1881		3,064 50		
John G. Spragge, from 3rd May to 30th June, 1881		967 75		
Salaries of three Puisne Judges, at \$5,000 each.	15,000 00			
Hon. G. W. Burton		5,000 00		
Chris. S. Patterson		5,000 00		
Jos. C. Morrison		5,000 00		
<i>a</i>	21,000 00	19,032 25	1,967 75	
Court of Queen's Bench—				
Salary of Chief Justice	6,000 00			
Hon. John H. Hagarty		6,000 00		
Salaries of two Puisne Judges, at \$5,000 each.	10,000 00			
Hon. J. D. Armour		5,000 00		
M. C. Cameron		5,000 00		
	16,000 00	16,000 00		
Court of Chancery—				
Salary of Chancellor	6,000 00			
Hon. J. G. Spragge, from 1st July, 1880, to 2nd May, 1881		5,032 25		
John Alexander Boyd, from 3rd May to 30th June, 1881		967 75		
Salaries of two Vice-Chancellors, at \$5,000 each	10,000 00			
Hon. S. H. Blake, from 1st July, 1880, to 15th May, 1881		4,368 21		
Thos. Ferguson, from 24th May to 30th June, 1881		524 19		
Wm. Proudfoot		5,000 00		
<i>b</i>	16,000 00	15,892 40	107 60	
Court of Common Pleas—				
Salary of Chief Justice	6,000 00			
Hon. Adam Wilson		6,000 00		
Salaries of two Puisne Judges, at \$5,000	10,000 00			
Hon. Thos. Galt		5,000 00		
F. Osler		5,000 00		
	16,000 00	16,000 00		
Circuit Allowances	13,000 00			
Court of Appeal—				
Hon. G. W. Burton		1,100 00		
C. S. Patterson		1,000 00		
J. C. Morrison		600 00		
Carried forward	13,000 00	2,700 00		

Appropriation Accounts for Fiscal Year ended 30th June, 1881—Continued.

ADMINISTRATION OF JUSTICE—Continued.

ACCOUNT of sums expended, compared with the sums estimated, for the Year ended 30th June, 1881, showing the surplus or deficit upon each sub-head of Vote.

Service.	Authorized by Statute.	Expendi- ture.	Expenditure compared with Grant.	
			Less than Estimated.	More than Estimated.
<i>Ontario—Continued.</i>	\$ cts.	\$ cts.	\$ cts.	\$ cts.
Brought forward.....	13,000 00	2,700 00		
Court of Queen's Bench—				
Hon. J. H. Hagarty.....		500 00		
J. D. Armour.....		1,000 00		
M. C. Cameron.....		1,100 00		
Court of Chancery—				
Hon. J. G. Spragge.....		1,600 00		
S. H. Blake.....		1,200 00		
Wm. Proudfoot.....		2,000 00		
Common Pleas—				
Hon. Adam Wilson.....		500 00		
Thos. Galt.....		600 00		
F. Osler.....		1,100 00		
<i>c</i>	13,000 00	12,300 00	700 00	
Maritime Court—				
Salary of Judge.....	600 00			
K. Mackenzie.....		600 00		
Sundry disbursements connected with the Maritime Court of Ontario, Judges travelling expenses, &c.....	Voted. 500 00			
Seal and expressage, Simcoe.....		10 30		
do Cobourg.....		10 25		
Alex. Downey, reporting.....		15 00		
Constable J. G. Taylor.....		4 50		
do R. Hull.....		4 50		
do John Bruce.....		6 00		
Postages.....		2 50		
<i>d</i>	1,100 00	653 95	446 95	
County Court—				
Salaries of thirty-seven Judges (including Algoma) varying from \$2,000 to \$2,600 each	89,800 00			
G. M. Boswell.....		2,600 00		
Z. Burnham.....		2,600 00		
Arch. Bell.....		2,000 00		
J. Deacon.....		2,400 00		
W. W. Dean.....		2,400 00		
R. Dennistoun.....		2,400 00		
J. Daniell.....		2,400 00		
W. Elliott.....		2,400 00		
J. R. Gowan.....		2,600 00		
D. J. Hughes.....		2,600 00		
S. J. Jones.....		2,600 00		
R. P. Jellett.....		2,400 00		
J. J. Kingsmill.....		2,400 00		
G. W. Leggatt.....		2,400 00		
D. H. Lizars.....		2,400 00		
Carried forward.....	89,800 00	36,600 00		

Appropriation Accounts for Fiscal Year ended 30th June, 1881—Continued.

ADMINISTRATION OF JUSTICE—Continued.

ACCOUNT of sums expended, compared with the sums estimated, for the Year ended 30th June, 1881, showing the surplus or deficit upon each sub-head of Vote.

Service.	Authorized by Statute.	Expendi- ture.	Expenditure compared with Grant.	
			Less than Estimated.	More than Estimated.
	\$ cts.	\$ cts.	\$ cts.	\$ cts.
<i>Ontario—Continued.</i>				
Brought forward.....	89,800 00	36,600 00	.....	.....
<i>County Court—Concluded.</i>				
H. Macpherson.....		2,400 00		
W. Miller.....		2,600 00		
T. Miller.....		2,400 00		
D. S. McQueen.....		2,600 00		
A. McDonald, from 1st July to 23rd Sep- tember, 1880.....		606 65		
R. McDonald.....		2,400 00		
H. S. McDonald.....		2,000 00		
W. McCrae.....		2,400 00		
T. B. McMahon.....		2,400 00		
K. McKenzie.....		2,400 00		
T. A. M. McCarthy, from 5th February, to 30th June, 1881.....		809 49		
J. F. Pringle, with Statutory increase, from 17th June, 1881.....		2,015 52		
C. V. Price, with Statutory increase, from 24th May, 1881.....		2,040 81		
C. Robinson.....		2,400 00		
W. A. Ross.....		2,400 00		
J. G. Stevenson.....		2,400 00		
Geo. Sherwood.....		2,600 00		
A. F. Scott.....		2,400 00		
W. G. Senkler.....		2,400 00		
J. G. Sinclair.....		2,400 00		
E. J. Senkler, with Statutory increase, from 29th November, 1880.....		2,247 71		
W. R. Squire, with Statutory increase, from 29th July, 1880.....		2,368 74		
W. H. Wilkison.....		2,400 00		
<i>e</i>	89,800 00	87,688 92	2,111 08	
Salaries of Twelve Junior Judges at \$2,000 each	24,000 00			
Hon. J. A. Ardagh.....		2,000 00		
J. Boyd.....		2,000 00		
G. M. K. Clarke.....		2,000 00		
A. C. Chadwick.....		2,000 00		
F. Davis.....		2,000 00		
G. H. Dartnell.....		2,000 00		
A. Lacourse.....		2,000 00		
R. Lyon.....		2,000 00		
T. A. Lazier.....		2,000 00		
J. F. Toms.....		2,000 00		
	24,000 00	20,000 00	4,000 00	

Appropriation Accounts for Fiscal Year ended 30th June, 1881—Continued.

ADMINISTRATION OF JUSTICE—Continued.

ACCOUNT of sums expended, compared with the sums estimated, for the Year ended 30th June, 1881, showing the surplus or deficit upon each sub-head of Vote.

Service.	Authorized by Statute.	Expendi- ture.	Expenditure compared with Grant.	
			Less than Estimated.	More than Estimated.
<i>Ontario—Continued.</i>	\$ cts	\$ cts.	\$ cts.	\$ cts.
Travelling allowances of County Court Judges, including Algoma.....	9,800 00			
Hon. J. A. Ardagh		200 00		
J. Boyd.....		200 00		
G. M. K. Clarke		200 00		
A. O. Chadwick		200 00		
F. Davis.....		200 00		
G. H. Dartnell		200 00		
A. Lacourse		200 00		
R. Lyon.....		200 00		
T. A. Lazier		200 00		
J. F. Toms		200 00		
G. M. Boswell.....		200 00		
Z. Burnham.....		200 00		
Arch. Bell.....		200 00		
J. Deacon.....		200 00		
W. W. Dean.....		200 00		
R. Dennistoun		200 00		
J. Daniell		200 00		
W. Elliott		200 00		
J. R. Gowan.....		200 00		
D. J. Hughes		200 00		
S. J. Jones		200 00		
R. P. Jellett		200 00		
J. J. Kingsmill.....		200 00		
G. W. Leggett.....		200 00		
D. H. Lizars		200 00		
H. Macpherson.....		200 00		
W. Miller.....		200 00		
T. Miller.....		200 00		
D. S. McQueen.....		200 00		
A. McDonald, from 1st July to 24th September, 1880.....		38 90		
R. McDonald.....		200 00		
H. S. McDonald.....		200 00		
W. McCrae.....		200 00		
T. B. Mahon.....		200 00		
K. McKenzie		200 00		
T. A. M. McCarthy, from 5th February to 30th June, 1881.....		80 97		
J. F. Pringle.....		200 00		
C. V. Price.....		200 00		
C. Robinson		200 00		
W. A. Ross.....		200 00		
J. G. Stevenson		200 00		
Geo. Sherwood.....		200 00		
A. F. Scott		200 00		
W. S. Senkler.....		200 00		
J. S. Sinclair.....		200 00		
Carried forward.....	9,800 00	8,719 87		

Appropriation Accounts for Fiscal Year ended 30th June, 1881—Continued.

ADMINISTRATION OF JUSTICE—Continued.

ACCOUNT of sums expended, compared with the sums estimated, for the Year ended 30th June, 1881, showing the surplus or deficit upon each sub-head of Vote.

Service.	Authorized by Statute.	Expendi- ture.	Expenditure compared with Grant.	
			Less than Estimated.	More than Estimated.
<i>Ontario—Concluded.</i>	\$ cts.	\$ cts.	\$ cts.	\$ cts.
Brought forward.....	9,800 00	8,719 87	.....	.....
E. J. Senkler .....	.....	200 00	.....	.....
W. R. Squire.....	.....	200 00	.....	.....
W. H. Wilkison.....	.....	200 00	.....	.....
<i>f</i>	9,800 00	9,319 87	480 13	.....

I certify that this account has been examined under my directions and is correct.

J. L. McDUGALL,

Auditor-General.

Examined,

JOHN B. SIMPSON.

- a.* Over-estimation caused by death of Hon. Thos. Moss on 4th January, 1881, and his successor not being appointed until 3rd May afterwards.
b. An interval of eight days elapsed between the resignation of Mr. Blake (15th) and the appointment of Mr. Ferguson (24th May, 1881).
c, d, e and *f.* Over-estimated.

Appropriation Accounts for Fiscal Year ended 30th June, 1881—Continued.

ADMINISTRATION OF JUSTICE—Continued.

ACCOUNT of sums expended, compared with the sums estimated, for the Year ended 30th June, 1881, showing the surplus or deficit upon each sub-head of Vote.

Service.	Authorized by Statute.	Expendi- ture.	Expenditure compared with Grant.	
			Less than Estimated.	More than Estimated.
<i>Quebec.</i>	\$ cts.	\$ cts.	\$ cts.	\$ cts.
Court of Queen's Bench—				
Salary of Chief Justice.....	6,000 00			
Sir A. A. Dorion.....		6,000 00		
Salaries of four Puisne Judges, at \$5,000 each	20,000 00			
Hon. S. C. Monk.....		5,000 00		
T. K. Ramsay.....		5,000 00		
N. J. Tessier.....		5,000 00		
A. Cross.....		5,000 00		
L. F. G. Baby, from 29th April to 30th June, 1881.....		861 10		
Vote, as per Supplementary Estimates, to pay additional salary, for six months, to Hon. Geo. Baby, Judge, <i>ad hoc</i> , Court of Queen's Bench, Quebec.....	500 00			
Hon. L. F. G. Baby.....		500 00		
<i>a</i>	26,500 00	27,361 10		861 10
Superior Court—				
Salary of Chief Justice.....	6,000 00			
Hon. W. C. Meredith.....		6,000 00		
Salaries of nine Judges, at \$5,000 each.....	45,000 00			
Hon. L. E. N. Casault.....		5,000 00		
Louis B. Caron.....		5,000 00		
F. G. Johnson.....		5,000 00		
Louis A. Jetté.....		5,000 00		
R. McKay.....		5,000 00		
A. C. Papineau.....		5,000 00		
H. T. Rainville.....		5,000 00		
A. Stuart.....		5,000 00		
F. W. Torrance.....		5,000 00		
Salaries of thirteen Judges, at \$4,000 each.....	52,000 00			
Hon. Richard Alleyn, from 29th April to 30th June, 1881.....		688 88		
J. U. Bossé, from 1st July to 8th No- vember, 1880.....		1,422 21		
Auguste R. Angers, from 12th No- vember, 1880, to 30th June, 1881..		2,533 31		
L. Belanger.....		4,000 00		
L. G. Baby, from 29th October, 1880, to 28th April, 1881.....		2,010 02		
U. J. Bourgeois.....		4,000 00		
Geo. C. V. Buchanan, from 28th Feb- ruary to 30th June, 1881.....		1,345 22		
W. W. Chagnon.....		4,000 00		
M. Doherty.....		4,000 00		
Christopher Dunkin, from 1st July, 1880, to 6th January, 1881.....		2,064 51		
Chas. J. Gill.....		4,000 00		
Carried forward.....	103,000 00	81,064 15		

Appropriation Accounts for Fiscal Year ended 30th June, 1881—Continued.

ADMINISTRATION OF JUSTICE—Continued.

ACCOUNT of sums expended, compared with the sums estimated, for the Year ended 30th June, 1881, showing the surplus or deficit upon each sub-head of Vote.

Service.	Authorized by Statute.	Expendi- ture.	Expenditure compared with Grant.	
			Less than Estimated.	More than Estimated.
	\$ cts.	\$ cts.	\$ cts.	\$ cts.
<i>Quebec—Continued.</i>				
Brought forward.....	103,000 00	81,061 15		
Superior Court— <i>Concluded.</i>				
Hon. Wm. McDougall, from 12th Novem- ber, 1880, to 30th June, 1881.....		2,533 31		
L. A. Olivier.....		4,000 00		
A. Polette, from 1st July, 1880, to 31st August, 1880.....		666 66		
M. A. Plamondon.....		4,000 00		
L. V. Sicotte.....		4,000 00		
H. T. Taschereau.....		4,000 00		
Salaries of three Judges, at \$3,500 each.....	10,500 00			
Hon. M. Laframboise.....		3,500 00		
T. McCord.....		3,500 00		
A. B. Routhier.....		3,500 00		
J. Maguire, from 1st to 5th July, 1880.....		53 76		
<i>b</i>	113,500 00	110,817 88	2,682 12	
Vice-Admiralty—				
Salary of Judge (authorized by Statute).....	2,000 00			
Hon. Geo. O'Kill Stuart.....		2,000 00		
Salary of Registrar (voted by Parliament).....	666 66			
do Marshall do.....	333 34			
J. Dunbar, Registrar.....		666 66		
J. B. Parkin, Marshall.....		333 34		
	3,000 00	3,000 00		
Circuit allowances.....	13,000 00			
Queen's Bench—				
Sir A. A. Dorion.....		400 00		
Hon. S. C. Monk.....		400 00		
T. K. Ramsay.....		400 00		
U. J. Tessier.....		100 00		
A. Cross.....		500 00		
L. F. G. Baby.....		100 00		
Superior Court—				
Hon. A. R. Angers.....		418 00		
J. U. Bossé.....		150 00		
L. Belanger.....		972 00		
L. F. G. Baby.....		500 00		
Geo. C. V. Buchanan.....		174 00		
U. J. Bourgeois.....		324 00		
Richard Alleyn.....		24 00		
L. E. N. Casault.....		100 00		
W. W. Chagnon.....		192 00		
Louis B. Caron.....		598 00		
M. Doherty.....		348 00		
Carried forward.....	13,000 00	5,700 00		

Appropriation Accounts for Fiscal Year ended 30th June, 1881—Continued.

ADMINISTRATION OF JUSTICE—Continued.

ACCOUNT of sums expended, compared with the sums estimated, for the Year ended 30th June, 1881, showing the surplus or deficit upon each sub-head of Vote.

Service.	Authorized by Statute.	Expendi- ture.	Expenditure compared with Grant.	
			Less than Estimated.	More than Estimated.
<i>Quebec—Concluded.</i>	\$ cts.	\$ cts.	\$ cts.	\$ cts.
Brought forward.....	13,000 00	5,700 00	.....	.....
Circuit Allowances—Superior Court— <i>Concluded.</i>				
Hon. Christopher Dunkin.....		216 00		
Charles J. Gill.....		768 00		
F. G. Johnson.....		674 00		
Louis A. Jetté.....		18 00		
M. Laframboise.....		948 00		
T. J. J. Loranger for 1878-79.....		436 00		
T. McCord.....		1,040 00		
Wm. McDougall.....		318 00		
John Maguire for 1875-76.....		216 00		
L. A. Olivier.....		360 00		
M. A. Plamondon.....		504 00		
A. C. Papineau.....		30 00		
A. B. Routhier.....		584 00		
L. V. Sicotte.....		1,002 00		
F. W. Torrance.....		36 00		
H. T. Taschereau.....		1,200 00		
<i>c</i>	13,000 00	14,050 00	.....	1,050 00

I certify that this account has been examined under my directions and is correct.

J. L. McDOUGALL,

Auditor-General.

Examined

JOHN B. SIMPSON.

a and *c*. Under-estimation.

b. Over-estimation.

Appropriation Accounts for Fiscal Year ended 30th June, 1881—Continued.

ADMINISTRATION OF JUSTICE—Continued.

ACCOUNT of sums expended, compared with the sums estimated, for the Year ended 30th June, 1881, showing the surplus or deficit upon each sub-head of Vote.

Service.	Authorized by Statute.	Expendi- ture.	Expenditure, compared with Grant.	
			Less than Estimated.	More than Estimated.
<i>Nova Scotia.</i>	\$ cts.	\$ cts.	\$ cts.	\$ cts.
Supreme Court—				
Salary of Chief Justice.....	5,000 00			
Sir Wm. Young, from 1st July, 1880, to 14th May, 1881.....		4,341 33		
Hon. James McDonald, from 20th May to 30th June, 1881.....		564 51		
Salary of the Judge in Equity.....	5,000 00			
Hon. J. W. Ritchie.....		5,000 00		
Salaries of five Puisne Judges, at \$4,000 each..	20,000 00			
Hon. W. F. des Barres.....		4,000 00		
A. James.....		4,000 00		
H. McDonald.....		4,000 00		
H. Smith.....		4,000 00		
R. L. Weatherbee.....		4,000 00		
<i>a</i>	30,000 00	29,905 84	94 16	
Court of Vice-Admiralty—				
Salary of Judge.....	600 00			
Sir Wm. Young, from 1st July, 1880, to 14th May, 1881.....		520 97		
Hon. James McDonald, from 20th May to 30th June, 1881.....		67 74		
<i>b</i>	600 00	588 71	11 29	
Circuit Allowances—				
Hon. W. F. des Barres.....	4,000 00	600 00		
A. James.....		1,000 00		
H. McDonald.....		1,100 00		
H. Smith.....		700 00		
R. L. Weatherbee.....		600 00		
	4,000 00	4,000 00		
County Courts—				
Salary of Judge for County of Halifax.....	2,400 00			
J. W. Johnstone.....		2,400 00		
Salaries of six other Judges, at \$2,400 each....	14,400 00			
G. A. Blanchard.....		2,400 00		
S. Campbell.....		2,400 00		
M. B. des Brisay.....		2,400 00		
W. A. D. Morse.....		2,400 00		
A. H. Savary.....		2,400 00		
B. E. Tremaine.....		2,400 00		
	16,800 00	16,800 00		

Appropriation Accounts for Fiscal Year ended 30th June, 1881—Continued.

ADMINISTRATION OF JUSTICE—Continued.

ACCOUNT of sums expended, compared with the sums estimated, for the Year ended 30th June, 1881, showing the surplus or deficit upon each sub-head of Vote.

Service.	Authorized by Statute.	Expendi- ture.	Expenditure, compared with Grant.	
			Less than Estimated.	More than Estimated.
<i>Nova Scotia—Concluded.</i>	\$ cts.	\$ cts.	\$ cts.	\$ cts.
County Courts— <i>Concluded.</i>				
Travelling allowances of County Court Judges	1,400 00			
G. A. Blanchard		200 00		
S. Campbell		200 00		
M. B. des Brisay		200 00		
J. W. Johnstone		200 00		
W. A. D. Morse		200 00		
A. H. Savary		200 00		
B. E. Tremaine		200 00		
	1,400 00	1,400 00		

I certify that this account has been examined under my directions and is correct.

J. L. McDOUGALL,
Auditor-General.

Examined,
JOHN B. SIMPSON.

a and *b*. Over-estimation, caused by the pensioning of Sir Wm. Young from 14th May, 1881, and his successor not being appointed until 20th of same month.

Appropriation Accounts for Fiscal Year ended 30th June, 1881—Continued.

ADMINISTRATION OF JUSTICE—Continued.

ACCOUNT of sums expended, compared with the sums estimated, for the Year ended 30th June, 1881, showing the surplus or deficit upon each sub-head of Vote.

Service.	Authorized by Statute.	Expendi- ture.	Expenditure compared with Grant.	
			Less than Estimated.	More than Estimated.
<i>New Brunswick.</i>	\$ cts.	\$ cts.	\$ cts.	\$ cts.
Supreme Court—				
Salary of Chief Justice.....	5,000 00			
Hon. J. C. Allen.....		5,000 00		
Salary of Judge of Equity.....	4,000 00			
Hon. Acalus L. Palmer.....		4,000 00		
Salaries of four Puisne Judges, at \$4,000 each.	16,000 00			
Hon. Chas. Duff.....		4,000 00		
Chas. Fisher, from 1st July to 8th December, 1880.....		1,752 68		
Geo. E. King, from 9th December, 1880 to 30th June, 1881.....		2,247 29		
J. W. Weldon.....		4,000 00		
A. R. Wetmore.....		4,000 00		
<i>a</i>	25,000 00	24,999 97	0 03	
Court of Vice-Admiralty—				
Salary of Judge.....	600 00			
Chas. Watters.....		600 00		
Circuit Allowances.....	3,200 00			
J. C. Allen.....		500 00		
Chas. Duff.....		300 00		
Chas. Fisher.....		200 00		
A. L. Palmer.....		600 00		
J. W. Weldon.....		600 00		
A. R. Wetmore.....		500 00		
Geo. E. King.....		300 00		
	3,200 00	3,000 00	200 00	
County Courts—				
Salaries of five County Judges, at \$2,400 each.	12,000 00			
B. Botsford.....		2,400 00		
Jas. G. Stevens.....		2,400 00		
Jas. Steadman.....		2,400 00		
Chas. Watters.....		2,400 00		
Ed. Williston, from 1st July, 1880 to 1st March, 1881.....		1,600 00		
Wm. Wilkinson, from 11th March to 30th June, 1881.....		612 85		
<i>b</i>	12,000 00	11,812 85	187 15	

Appropriation Accounts for Fiscal Year ended 30th June, 1881—Continued.

ADMINISTRATION OF JUSTICE—Continued.

ACCOUNT of sums expended, compared with the sums estimated, for the Year ended 30th June, 1881, showing the surplus or deficit upon each sub-head of Vote.

Service.	Authorized by Statute.	Expendi- ture.	Expenditure compared with Grant.	
			Less than Estimated.	More than Estimated.
	\$ cts.	\$ cts.	\$ cts.	\$ cts.
<i>New Brunswick—Concluded.</i>				
County Courts— <i>Concluded.</i>				
Travelling allowance of County Court Judges	1,000 00			
B. Botsford.....		200 00		
Jas. G. Stevens.....		200 00		
Jas. Steadman.....		200 00		
Chas. Watters.....		200 00		
Ed. Williston, from 1st July, 1880 to 1st March, 1881.....		133 28		
Wm. Wilkinson, from 11th March to 30th June, 1881.....		61 33		
<i>c</i>	1,000 00	994 61	5 39	

I certify that this account has been examined under my directions and is correct.

J. L. McDOUGALL,

Auditor-General.

Examined,

JOHN B. SIMPSON.

a, b and c. Over-estimation caused by the death of Judge Fisher, and pensioning of Judge Williston, from 1st March, 1881.

Appropriation Accounts for Fiscal Year ended 30th June, 1881—Continued.

ADMINISTRATION OF JUSTICE—Continued.

ACCOUNT of sums expended, compared with the sums estimated, for the Year ended 30th June, 1881, showing the surplus or deficit upon each sub-head of Vote.

Service.	Authorized by Statute.	Expendi- ture.	Expenditure compared with Grant.	
			Less than Estimated.	More than Estimated.
<i>Manitoba.</i>	\$ cts.	\$ cts.	\$ cts.	\$ cts.
Queen's Bench—				
Salary of Chief Justice.....	5,000 00			
Hon. E. B. Wood.....		5,000 00		
Salaries of two Puisine Judges, at \$4,000 each.	8,000 00			
Hon. Jos. Dubuc.....		4,000 00		
Jas. A. Miller, from 20th October, 1880, to 30th June, 1881.....		2,795 67		
<i>a</i>	13,000 00	11,795 67	1,204 33	
Circuit Allowances—Voted by Parliament.....	1,500 00			
Hon. E. B. Wood.....		799 00		
Jos. Dubuc.....		669 00		
J. A. Miller.....		472 00		
<i>b</i>	1,500 00	1,940 00	.....	440 00

I certify that this account has been examined under my directions and is correct.

J. L. McDOUGALL,

Auditor-General.

Examined,

JOHN B. SIMPSON.

a. Jas. A. Miller appointed from 20th October, 1880. Salary estimated for whole year

b. Under-estimated.

Appropriation Accounts for Fiscal Year ended 30th June, 1881—Continued.

ADMINISTRATION OF JUSTICE—Continued.

ACCOUNT of sums expended, compared with the sums estimated, for the Year ended 30th June, 1881, showing the surplus or deficit upon each sub-head of Vote.

Service.	Authorized by Statute.	Expendi- ture.	Expenditure compared with Grant.	
			Less than Estimated.	More than Estimated.
<i>British Columbia.</i>				
Superior Court—	\$ cts	\$ cts.	\$ cts.	\$ cts.
Salary of Chief Justice.....	5,820 00			
Sir M. B. Begbie.....		5,820 00		
Salary of one Puisne Judge.....	4,850 00			
Hon. H. P. P. Crease.....		4,850 00		
Salaries of three Puisne Judges, at \$4,000 each	12,000 00			
Hon. J. H. Gray.....		4,000 00		
J. F. McCreight, from 26th Nov., 1880, to 30th June, 1881.....		2,388 86		
A. R. Robertson, from 26th Nov., 1880, to 30th June, 1881.		2,388 86		
<i>a</i>	22,670 00	19,447 72	3,222 28	
County Court—				
Salaries of five Stipendiary Magistrates, vary- ing from \$2,250 to \$3,400 each.....	13,300 00			
Hon. H. M. Ball, from July 1, '80, to Jan. 14, '81		1,827 94		
A. F. Pemberton do do		1,209 68		
P. O'Reilly do do		1,612 90		
E. H. Saunders, from 1st July, 1880, to 14th January, 1881 (arrears)..... <i>b</i>	600 00	1,890 32		
W. R. Spaulding, from 1st July, 1880, to 14th January, 1881.....		1,209 68		
<i>c</i>	13,900 00	7,750 52	6,149 48	
Circuit Allowance (voted by Parliament).....	10,000 00			
Hon. Sir M. B. Begbie.....		357 75		
H. P. P. Crease.....		2,422 00		
John F. McCreight.....		417 40		
A. R. Robertson.....		223 59		
H. M. Ball.....		172 00		
P. O'Reilly.....		1,185 75		
E. H. Saunders.....		83 50		
W. R. Spaulding.....		173 00		
<i>d</i>	10,000 00	5,034 99	4,965 01	

I certify that this account has been examined under my directions and is correct.

J. L. McDOUGALL, *Auditor-General.*

Examined, JOHN B. SIMPSON.

a. Judges McCreight and Robertson, appointed from 26th Nov., 1881. Salaries for whole year estimated.

b. This \$600.00 was voted by Parliament.

c. These five Judges were pensioned from 14th Jan., 1881; but Mr. O'Reilly's pension ceased on 1st March, when he was appointed Indian Reserve Commissioner.

d. Over-estimation.

Appropriation Accounts for Fiscal Year ended 30th June, 1881—Continued.

ADMINISTRATION OF JUSTICE—Continued.

ACCOUNT of sums expended, compared with the sums estimated, for the Year ended 30th June, 1881, showing the surplus or deficit upon each sub-head of Vote.

Service.	Authorized by Statute.	Expendi- ture.	Expenditure compared with Grant.	
			Less than Estimated.	More than Estimated.
<i>Prince Edward Island.</i>	\$ cts.	\$ cts.	\$ cts.	\$ cts.
Superior Court—				
Salary of Chief Justice	3,000 00	3,000 00		
Hon. E. Palmer				
Salary of Master of Rolls	2,500 00	2,500 00		
Hon. Jas. H. Peters				
Salary of Vice-Chancellor	2,500 00	2,500 00		
Hon. Jos. Helmsley				
	8,000 00	8,000 00		
Circuit Allowances	600 00			
Hon. E. Palmer		200 03		
Jas. H. Peters		200 04		
Jos Helmsley		200 04		
<i>a</i>	600 00	600 11		0 11
County Courts—				
Salary of three Judges, two at \$2,400 and one at \$2,000	6,800 00			
D. O. M. Reddin		2,400 00		
Geo. Alleyn		2,400 00		
Thos. Kelly		2,000 00		
	6,800 00	6,800 00		
Travelling Allowance of County Court Judges	600 00			
D. O. M. Reddin		200 00		
Geo. Alleyn		200 00		
Thos. Kelly		200 00		
	600 00	600 00		

I certify that this account has been examined under my directions and is correct.

J. L. McDOUGALL,
Auditor-General.

Examined,
JOHN B. SIMPSON.

a Caused by inequality of annual allowance and monthly payments.

Appropriation Accounts for Fiscal Year ended 30th June, 1881—Continued.

ADMINISTRATION OF JUSTICE—Continued.

ACCOUNT of sums expended, compared with the sums estimated, for the Year ended 30th June, 1881, showing the surplus or deficit upon each sub-head of Vote.

Service.	Authorized by Statute.	Expendi- ture.	Expenditure compared with Grant.	
			Less than Estimated.	More than Estimated.
	\$ cts.	\$ cts.	\$ cts.	\$ cts.
<i>North-West Territories.</i>				
Salaries of three Stipendiary Magistrates.....	9,000 00			
Hugh Richardson.....		3,000 00		
M. Ryan, from 1st July, 1880, to 4th June, 1881..... <i>a</i>		2,783 33		
James F. McLeod, from 1st November, 1880, to 30th June, 1881		2,000 00		
	9,000 00	7,783 33	1,216 67	
Travelling expenses of Stipendiary Magistrates in North-West Territories	4,500 00			
Hugh Richardson, travelling expenses.....		845 07		
Hugh Richardson, travelling expenses in Mr. Ryan's district, Mr. Ryan being absent on leave.....		399 44 438 70		
M. Ryan, travelling expenses				
<i>b</i>	4,500 00	1,683 21	2,816 79	

I certify that this account has been examined under my directions and is correct.

J. L. McDOUGALL,

Auditor-General.

Examined,

JOHN B. SIMPSON.

a. Services dispensed with from 5th June, 1881.

b. Over-estimated.

A gratuity equal to three months salary was paid to Mr. Ryan on his retirement.

Appropriation Accounts for Fiscal Year ended 30th June, 1881—Continued.

ADMINISTRATION OF JUSTICE—*Continued.*

ACCOUNT of sums expended, compared with the sums estimated, for the Year ended 30th June, 1881, showing the surplus or deficit upon each sub-head of Vote.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Estimated.	More than Estimated.
	\$ cts.	\$ cts.	\$ cts.	\$ cts.
Miscellaneous Justice, including North-West Territories.....	15,000 00			
Maintenance of prisoners by North-West Mounted Police.....		3,345 60		
Provincial Treasurer, Manitoba, expenses, trial, and keep of prisoners from Keewatin.....		1,393 00		
M. Ryan, gratuity on services being dispensed with.....		750 00		
J. A. M. Aikins. } Services <i>in re</i> investiga- Joseph Taillefer. } tion as to administration Edgar Dewdney, } of Stipendiary Magistrate } Ryan, N. W. Territories. {		750 00		
		500 00		
		250 00		
Criminal notes.....		272 17		
Hudson's Bay Co., transfer of prisoners to Fort Saskatchewan.....		399 79		
Hudson's Bay Co., transfer of witnesses to Fort Saskatchewan.....		226 60		
Government British Columbia, legal expenses, Thos Davis and W. U. Bole, Queen <i>vs.</i> McLean and Hare.....		400 00		
C.A. Geoffrin, legal expenses, Queen <i>vs.</i> Forget.....		200 00		
Richard Hardisty, legal expenses, Queen <i>vs.</i> Cardinal.....		221 44		
J. J. Foy, legal expenses, Queen <i>vs.</i> Harbour Commissioners, Toronto.....		106 82		
John A. McDonell, legal expenses, <i>in re</i> Mercer escheat.....		100 00		
Chas. McCabe, legal expenses, preliminary examination in indictable cases.....		101 70		
Lieut.-Governor Laird, fees to witnesses in criminal cases.....		835 01		
P. O'Keefe, conveying prisoners from Rat Portage to Winnipeg.....		92 00		
D. R. Cameron, conveying prisoners from Keewatin and Rat Portage to Winnipeg.....		74 40		
Daniel McPhalen, constables' fees.....		40 50		
Justice H. P. P. Crease, printing three judgments, Queen <i>vs.</i> McLean and Hare.....		75 00		
Citizen Printing Co., printing <i>in re</i> Mercer escheat.....		81 01		
Joseph Bouchy, board of Indian woman charged with murder.....		50 00		
North-West Mounted Police, for W. Rowlands, interpreter.....		21 00		
J. W. Brereton, for witnesses and interpreter, Queen <i>vs.</i> Thos. Iliffe.....		24 27		
Rowe & Co, printing posters for J. W. Brereton.....		7 00		
Queen's Printer, printing.....		42 55		
a	15,000 00	10,359 26	4,640 74	

Appropriation Accounts for Fiscal Year ended 30th June, 1881—Continued.

ADMINISTRATION OF JUSTICE—*Continued.*

ACCOUNT of sums expended, compared with the sums estimated, for the Year ended 30th June, 1881, showing the surplus or deficit upon each sub-head of Vote.

Service.	Authorized by Statute.	Expendi- ture.	Expenditure compared with Grant.	
			Less than Estimated.	More than Estimated.
	\$ cts.	\$ cts.	\$ cts.	\$ cts.
E. Richard, 12 months' salary as Sheriff, North-West Territories.....	1,200 00	1,200 00		
<i>Better Prevention of Crimes Act.</i>	Vote.			
Amount required to pay Commissioners under Act	300 00			
Hon. E. A. Derey.....		100 00		
P. J. O. Chauveau.....		100 00		
Chas. Alleyn.....		100 00		
	300 00	300 00		

I certify that this account has been examined under my directions and is correct.

J. L. McDOUGALL,
Auditor-General.

Examined,
JOHN B. SIMPSON.

a. Over-estimation.

Appropriation Accounts for Fiscal Year ended 30th June, 1881—Continued.

ADMINISTRATION OF JUSTICE—Continued.

ACCOUNT of sums expended, compared with the sums estimated, for all Services Recapitulated, for the Year ended 30th June, 1881, showing the surplus or deficit upon each sub-head of Vote.

Service.	Estimate.	Expenditure.	Expenditure compared with Estimate.	
			Less than Estimated.	More than Estimated.
	\$ cts.	\$ cts.	\$ cts.	\$ cts.
Supreme and Exchequer Courts.....	54,035 00	54,445 20		
Ontario—				
Court of Appeal.....	21,000 00	19,032 25		
Queen's Bench.....	16,000 00	16,000 00		
Chancery.....	16,000 00	15,892 40		
Common Pleas.....	16,000 00	16,000 00		
Circuit allowances.....	13,000 00	12,300 00		
Maritime Court.....	1,100 00	653 05		
County Courts.....	113,800 00	107,688 92		
Travelling allowance to County Court Judges.	9,800 00	9,319 87		
Quebec—				
Court of Queen's Bench.....	26,500 00	27,361 10		
Superior Court.....	113,500 00	110,817 88		
Vice-Admiralty Court.....	3,000 00	3,000 00		
Circuit allowances.....	13,000 00	14,050 00		
Nova Scotia—				
Supreme Court.....	30,000 00	29,905 84		
Vice-Admiralty Court.....	600 00	588 71		
Circuit allowances.....	4,000 00	4,000 00		
County Courts.....	16,800 00	16,800 00		
Travelling allowance to County Court Judges.	1,400 00	1,400 00		
New Brunswick—				
Supreme Court.....	25,000 00	24,999 97		
Vice-Admiralty Court.....	600 00	600 00		
Circuit allowances.....	3,200 00	3,000 00		
County Courts.....	12,000 00	11,812 85		
Travelling allowance to County Court Judges.	1,000 00	994 61		
Manitoba—				
Court of Queen's Bench.....	13,000 00	11,795 67		
Circuit allowances.....	1,500 00	1,940 00		
British Columbia—				
Supreme Court.....	22,670 00	19,447 72		
County Courts.....	13,900 00	7,750 52		
Circuit allowances.....	10,000 00	5,034 99		
Prince Edward Island—				
Superior Court.....	8,000 00	8,000 00		
Circuit allowances.....	600 00	600 11		
County Courts.....	6,800 00	6,800 00		
Travelling allowance to County Court Judges.	600 00	600 00		
Carried forward.....	588,405 00	562,631 66		

Appropriation Accounts for Fiscal Year ended 30th June, 1881—Continued.

ADMINISTRATION OF JUSTICE—Continued.

ACCOUNT of sums expended, compared with the sums estimated, for all Services Recapitulated, for the Year ended 30th June, 1881, showing the surplus or deficit upon each sub-head of Vote.

Service.	Estimate.	Expenditure.	Expenditure compared with Grant.	
			Less than Estimated.	More than Estimated.
	\$ cts.	\$ cts.	\$ cts.	\$ cts.
Brought forward.....	588,405 00	562,631 66	.....	.....
North-West Territories—				
Stipendiary Magistrates.	9,000 00	7,783 33		
Travelling expenses of Stipendiary Magistrates	4,500 00	1,683 21		
Miscellaneous Justice including North-West Territories.....	15,000 00	10,359 26		
Better prevention of Crimes Act.....	300 00	300 00		
E. Richard, Sheriff North-West Territories.....	1,200 00	1,200 00		
	618,405 00	583,957 46	34,447 54	.....

I certify that this account has been examined under my directions and is correct.

J. L. McDOUGALL,
Auditor-General.

Examined
JOHN B. SIMPSON.

Appropriation Accounts for Fiscal Year ended 30th June, 1881—Continued.

DOMINION POLICE.

ACCOUNT of sums expended, compared with the sums granted, for the Year ended 30th June, 1881, showing the surplus or deficit upon each sub-head of Vote.

Service.	Grant.	Expendi- ture.	Expenditure compared with Grant.	
			Less than Estimated.	More than Estimated.
	\$ cts.	cts.	\$ cts.	\$ cts.
<i>Dominion Police.</i>	13,638 75			
Augustus Keefer, Commissioner		400 00		
E. J. O'Neill, Superintendent		730 00		
Geo. Carpenter, Detective.....		638 75		
John Jackson, Constable, from 1st July, 1880, to 30th April, 1881.....		532 00		
John Connor, Constable		608 35		
J. Hughes do		556 65		
Thos. Kane do		547 50		
G. Brock do		547 50		
P. Stringer do		547 50		
H. Deslauriers do		511 00		
J. Jones do		511 00		
T. Moffatt do		456 25		
J. Purcell do		456 25		
M. Murphy do		456 25		
J. Daly do from 1st July, 1880, to 5th January, 1881.....		236 25		
P. Godin do		456 25		
D. Egan do		456 25		
C. Laframboise do		456 25		
J. Fink do		456 25		
N. Morrison do		456 25		
W. H. Timbers do		456 25		
O. Thibeault do		456 25		
Jas. Codd do		456 25		
B. d'Arpentigny do from 1st to 31st July, 1880		38 75		
B. Briggs do		456 25		
John Jackson do gratuity of six months'				
pay on retirement		320 25		
N. & T. Garland, cloth for clothing.....		444 69		
J. R. Esmonde, suit of clothes.....		6 00		
do chamois skins for trimming clothes		34 20		
P. Stringer, making clothes.....		259 50		
R. Carson, boots.....		88 00		
A. J. Stephens, overshoes.....		30 60		
Dolan & Co., helmets.....		68 19		
R. J. Devlin do		41 50		
Lewis & Blatchford, gloves.....		24 30		
Harris, Campbell & Boyden, batons.....		4 80		
J. R. Esmonde, revolvers and ammunition.....		108 52		
S. & H. Borbridge, gun-slings, bayonet holders, ball-bags, &c.....		27 70		
Mounted Police, articles transferred		11 38		
J. Purcell, sundries		13 09		
E. J. O'Neill, street car tickets		10 00		
John Connor, cab-hire		4 00		
H. MacQueen, copying rules and regulations.....		5 50		
Dr. Powell, medical services		21 25		
Carried forward	13,638 75	13,403 72		

Appropriation Accounts for Fiscal Year ended 30th June, 1881—Continued.

DOMINION POLICE—Continued.

ACCOUNT of sums expended, compared with the sums granted, for the Year ended 30th June, 1881, showing the surplus or deficit upon each sub-head of Vote.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Estimated.	More than Estimated.
<i>Dominion Police—Continued.</i>	\$ cts.	\$ cts.	\$ cts.	\$ cts.
Brought forward	13,638 75	13,403 72		
Oil-stand, \$1.50; gun-racks, \$12; night-bed for Superintendent, \$10.33.....		23 83		
Stationery from Stationery Office.....		74 69		
Queen's Printer, printing.....		23 53		
	13,638 75	13,525 77	112 98	

I certify that this account has been examined under my directions and is correct.

J. L. McDOUGALL,

Auditor-General.

Examined,

JOHN B. SIMPSON.

Appropriation Accounts for Fiscal Year ended 30th June, 1881—Continued.

PENITENTIARIES.

ACCOUNT of sums expended, compared with the sums granted, for the Year ended 30th June, 1881, showing the surplus or deficit upon each sub-head of Vote.

Service.	—	Grant.	Expendi- ture.	Expenditure compared with Grant.	
				Less than Estimated.	More than Estimated.
	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
Kingston.....		136,211 50	128,636 35	7,575 15	
St. Vincent de Paul.....		81,800 02	80,510 67	1,289 35	
Dorchester.....	54,300 00				
Supplementary.....	1,600 00				
		55,900 00	54,942 02	957 98	
Manitoba.....	25,573 50				
Supplementary.....	360 00				
		25,933 50	26,004 59		71 09
British Columbia.....		15,826 30	16,161 91		335 61
Prince Edward Island (Supplement- ary).....		1,110 75	1,110 75		
.....		316,782 07	307,366 29	9,415 78	

Revenue from Penitentiaries..... \$30,344 16

I certify that this account has been examined under my directions and is correct.

J. L. McDOUGALL,

Auditor-General.

Examined,

JOHN B. SIMPSON.

Appropriation Accounts for Fiscal Year ended 30th June, 1881—Continued.

PENITENTIARIES—Continued.

DETAILS of sums expended, compared with the sums granted on account of KINGSTON PENITENTIARY, for the Year ended 30th June, 1881, showing the surplus or deficit upon each sub-head of Vote.

Service.	—	Grant.	Expendi- ture.	Expenditure compared with Grant.	
				Less than Estimated.	More than Estimated.
		\$ cts.	\$ cts.	\$ cts.	\$ cts.
Staff Salaries—					
1 Warden.....		2,600 00	2,600 00		
1 Deputy-Warden.....		1,400 00	1,400 00		
1 Chaplain—Protestant.....		1,200 00	1,200 00		
1 do Roman Catholic.....		1,200 00	1,200 00		
1 Surgeon.....		1,800 00	1,800 00		
1 Accountant.....		1,000 00	1,000 00		
1 Warden's Clerk.....	a	700 00	699 96	0 04	
1 Chief Keeper.....	b	800 00	779 92	20 08	
1 Storekeeper.....	a	700 00	699 96	0 04	
1 Schoolmaster.....		600 00	600 00		
1 Steward.....	a	650 00	649 92	0 08	
1 Clerk of Works.....	a	1,000 00	999 96	0 04	
2 Trade Instructors—1st Class.....	a	1,400 00	1,399 92	0 08	
4 do 2nd Class.....	b	2,240 00	2,229 68	10 32	
1 Hospital Keeper.....	a	700 00	699 96	0 04	
6 Keepers.....	c	3,000 00	2,474 60	525 40	
43 Guards.....	b	19,350 00	18,193 75	1,156 25	
2 do Insane Ward.....	b	900 00	895 00	5 00	
W. R. Allen at Rockwood Asylum.....	d		150 00		150 00
4 Teamsters.....	b	1,400 00	1,399 68	0 32	
1 Matron.....	a	500 00	499 96	0 04	
1 Deputy.....		300 00	300 00		
1 Assistant Deputy.....	a	250 00	249 96	0 04	
3 Guards for a few days.....	e		11 25		11 25
Total Staff Salaries.....		43,690 00	42,133 48	1,556 52	
Retiring gratuities.....	f	1,925 00	531 25	1,393 75	
Uniforms.....	g	2,034 00	1,280 43	753 57	
Maintenance.....		57,396 50			
Rations.....		30,495 24			
Clothing.....		9,493 00			
Discharge clothing.....		3,813 73			
Travelling allowance & gratuity.....		2,903 00			
Bedding.....		1,306 95			
Interments.....		22 00			
Chapels.....		214 90			
Library.....		295 12			
School.....		90 89			
Escapes.....		119 00			
Hospitals.....		1,057 46			
Contingencies.....		636 04			
Legal expenses in re Morton pro- perty.....	h	38 00			
			50,485 33	6,911 17	
Working expenses.....		20,366 00			
Light and heating.....		8,735 53			
Repairs to buildings.....		8,663 61			
Maintenance of machinery.....		780 79			
Armory.....		51 83			
Carried forward.....		18,231 76	125,411 50	94,430 49	10,615 01

Appropriation Accounts for Fiscal Year ended 30th June, 1881—Continued.

PENITENTIARIES—Continued.

DETAILS of sums expended, compared with the sums granted, on account of KINGSTON PENITENTIARY, for the Fiscal Year ended 30th June, 1881, showing the surplus or deficit upon each sub-head of Vote.

Service.	—	Grant.	Expendi- ture.	Expenditure compared with Grand.	
				Less than Estimated.	More than Estimated.
	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
Brought forward.....	18,231 76	125,411 50	94,430 49	10,615 01	.....
Working expenses—Concluded.					
Kitchen.....	196 18				
Industries.....	3,035 40				
Farm and stables.....	428 63				
Stationery.....	616 45				
Queen's Printer.....	138 87				
Capital Account. k		10,800 00	22,647 29 11,558 57		2,281 29 758 57
		136,211 50	128,636 35	7,575 15	.....

I certify that this account has been examined under my directions and is correct.

J. L. McDOUGALL,
Auditor-General.

Examined,
JOHN B. SIMPSON.

- a.* Caused by inequality between sum of monthly payments and annual salary.
b. Saving of two guards salaries. Fines and lost time from officers.
c. Saving of one keeper's salary. Fines and lost time from officers.
d. Board and lodging of officer, paid by order of the Minister of Justice.
e. Lost time. Officer being ill the Warden subsequently paid his salary in full.
f and *g.* Over-estimated.
h. Caused by prison population being less than estimated for.
i. Arises from steam pipes, maintenance of machinery, &c., for hospital and new insane building.
k. Over expended in consequence of having to pay for a new grist mill.

Appropriation Accounts for Fiscal Year ended 30th June, 1881—Continued.

PENITENTIARIES—Continued.

DETAILS of sums expended, compared with the sums granted, on account of ST. VINCENT DE PAUL PENITENTIARY, for the Year ended 30th June, 1881, showing the surplus or deficit upon each sub-head of Vote.

Service.	—	Grant.	Expendi- ture.	Expenditure compared with Grant.	
				Less than Estimated.	More than Estimated.
	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
Staff Salaries—					
1 Warden..... <i>a</i>		2,600 00	1,488 31	1,111 69	
1 Deputy Warden (H. B. Mackay)		1,400 00	1,400 00		
do arrears of salary					
as Warden..... <i>b</i>			522 58		522 58
1 Chaplain—Protestant.....		1,200 00	1,200 00		
1 do Roman Catholic.....		1,200 00	1,200 00		
1 Surgeon..... <i>c</i>		600 00	1,200 00		600 00
1 do..... <i>c</i>		600 00		600 00	
1 Accountant.....		1,000 00	1,000 00		
do (stock taking). <i>d</i>			33 33		33 33
1 Warden's Clerk..... <i>e</i>		700 00	699 96	0 04	
1 Chief Keeper..... <i>e</i>		800 00	799 92	0 08	
1 Storekeeper..... <i>e</i>		700 00	699 96	0 04	
do (stock taking). <i>d</i>			33 33		33 33
1 Schoolmaster.....		600 00	600 00		
1 Steward..... <i>e</i>		650 00	649 92	0 08	
1 Clerk of Works (T. Ouimet) <i>f</i>		700 00	699 96	0 04	
do Acting Deputy					
Warden..... <i>f</i>			583 30		583 30
2 Trade Instructors..... <i>e</i>		1,400 00	1,399 92	0 08	
1 do.....		600 00	600 00		
2 do.....		1,120 00	1,119 84	0 16	
1 do..... <i>e</i>		500 00	499 92	0 08	
1 Hospital Keeper.....		560 00	518 09	41 91	
1 Engineer.....		780 00	780 00		
8 Keepers..... <i>g</i>		4,000 00	4,499 28		499 28
24 Guards..... <i>h</i>		10,800 00	12,438 71		1,638 71
1 Messenger.....		450 00	37 50	412 50	
1 Farm Gardener..... <i>e</i>		560 00	559 92	0 08	
2 Teamsters..... <i>e</i>		500 00	499 92	0 08	
Night Watch (Jos Lavigne) <i>i</i>			192 45		192 45
Total Staff Salaries.....		34,020 00	35,956 12		1,936 12
Retiring gratuities.....		1,425 00	100 00	1,325 00	
Uniforms..... <i>j</i>		1,182 00	1,233 89		51 89
Maintenance.....		32,497 52			
Hospital.....	582 94				
Escapes.....	106 30				
Rations.....	15,527 52				
Clothing.....	6,256 39				
Discharge clothing.....	2,244 81				
Travelling allowance & gratuity.....	1,386 60				
Bedding.....	583 70				
Interments.....	8 10				
Chapels.....	210 91				
Library.....	160 00				
School.....	40 00				
Contingencies..... <i>k</i>	654 29				
Carried forward.....		69,124 52	65,051 57	4,072 95	

Appropriation Accounts for Fiscal Year ended 30th June, 1881—Continued.

PENITENTIARIES—Continued.

DETAILS of sums expended, compared with the sums granted, on account of ST. VINCENT DE PAUL PENITENTIARY, for the Year ended 30th June, 1881, showing the surplus or deficit upon each sub-head of Vote.

Service.	—	Grant.	Expendi- ture.	Expenditure compared with Grant.	
				Less than Estimated.	More than Estimated.
	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
Brought forward.....	.....	69,124 52	65,051 57	4,072 95	.....
Working expenses.....	.....	12,675 50			
Light and heating.....	5,792 55				
Repairs to buildings.....	3,898 90				
Maintenance of machinery.....	108 45				
Armory.....	62 00				
Kitchen.....	303 54				
Farm and stables.....	2,098 78				
Industries.....	188 80				
Transfer of prisoners to Kingston	428 00				
Services in connection with					
inspection—Chas. H. Pope.....	170 00				
Services in connection with					
inspection—H. B. Mackay.....	70 39				
Witnesses at investigation.....	74 80				
A. & G. C. Holland, reporting...	962 80				
J. G. Moylan, travelling expenses	456 15				
Z. A. Lash do ...	45 00				
John Leslie do ...	55 15				
Stationery.....	474 80				
Queen's Printer	268 99				
		.....	15,459 10	.....	2,783 60
		81,800 02	80,510 67	1,289 35	.....

I certify that this account has been examined under my directions and is correct.

J. L. McDOUGALL,

Auditor-General.

Examined,

JOHN B. SIMPSON.

REMARKS.

- a.* Arises from Warden having been retired in February.
- b.* Mr. Mackay's salary as acting Warden from 25th January to 30th June.
- c.* Dr. Pratt was superannuated, and Dr. Pominville appointed Surgeon at a salary of \$1,200.
- d.* Amount charged by the Accountant and Storekeeper for valuation of Penitentiary buildings and stock-taking. Not estimated for.
- e.* Arises from inequality of sum of monthly payments and annual salary.
- f.* T. Ouimet, Clerk of Works from July to January, and Mr. Leveque, Clerk of Works, February till June.
- f.* T. Ouimet, salary as acting Deputy Warden from February till June. Not estimated for.
- g.* One extra Keeper. Not estimated for.
- h.* To pay four extra Guards. Not estimated for.
- i.* In consequence of the buildings at the quarry having been broken into on several occasions, and tools, &c., being stolen, the Minister of Justice appointed a Night Watchman, at 75c. per night. Not estimated for.
- j.* Under-estimated.
- k.* Arises from prison population being less than estimated for.
- l.* Arises from expenses in connection with investigating charges against the late Warden and from the cost of stationery having been under-estimated.

MEMO.—The Clerk of Works receives \$300 a year from the Public Works Department.

Appropriation Accounts for Fiscal Year ended 30th June, 1881—Continued

PENITENTIARIES—Continued.

DETAILS of sums expended, compared with the sums granted, on account of
DORCHESTER PENITENTIARY, for the Year ended 30th June, 1881
showing the surplus or deficit upon each sub-head of Vote.

Service.	—	Grant.	Expendi- ture.	Expenditure compared with Grant.	
				Less than Estimated.	More than Estimated.
	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
Staff Salaries—					
1 Warden..... <i>g</i>	2,000 00	1,999 92	0 08		
1 Deputy-Warden.....	1,200 00	1,200 00			
1 Accountant..... <i>a</i>	900 00	750 00	150 00		
1 Surgeon.....	1,200 00	1,200 00			
1 Chaplain—Protestant..... <i>g</i>	500 00	499 92	0 08		
1 do Roman Catholic <i>g</i>	500 00	499 92	0 08		
1 Chief Keeper..... <i>g</i>	800 00	799 92	0 08		
1 Store-keeper..... <i>g</i>	700 00	699 96	0 04		
1 Steward..... <i>g</i>	650 00	649 92	0 08		
1 Hospital Overseer..... <i>g</i>	560 00	559 92	0 08		
1 Farmer and Gardener..... <i>b</i>	560 00	46 66	513 34		
1 Keeper and Carpenter In- structor..... <i>g</i>	700 00	699 96	0 04		
1 Keeper and Mason Instruc- tor..... <i>g</i>	700 00	699 96	0 04		
1 Keeper and Blacksmith In- structor..... <i>g</i>	700 00	699 96	0 04		
1 Engineer and Machinist.....	780 00	780 00			
1 Schoolmaster.....	600 00	600 00			
3 Keepers..... <i>c</i>	1,500 00	1,478 93	21 07		
20 Guards..... <i>d</i>	9,000 00	8,624 06	375 94		
2 Teamsters.....	500 00	499 92	0 08		
1 Matron.....	500 00	499 92	0 08		
1 Deputy-Matron..... <i>e</i>	300 00	225 00	75 00		
1 Messenger.....	450 00	450 00			
Total Staff Salaries.....	25,300 00	24,163 85	1,136 15		
Uniform..... <i>f</i>	3,000 00	2,879 50	120 50		
Maintenance.....	9,720 00				
Rations.....	6,125 30				
Clothing.....	1,770 91				
Discharge clothing.....	881 30				
Trav. allowance and gratuity	480 60				
Interments.....	5 08				
Chapels.....	182 07				
Library.....	29 85				
School.....	54 46				
Escapes.....	46 89				
Hospital.....	374 82				
Contingencies..... <i>h</i>	744 80				
Organization, Working Expenses, &c.....	16,280 00				
Light and heating.....	1,495 41				
Maintenance of machinery.....	1,416 40				
Kitchen.....	337 44				
Armory.....	631 72				
Industries.....	3,203 44				
Carried forward.....	7,084 41	54,300 00	37,739 43	1,256 65	976

Appropriation Accounts for Fiscal Year ended 30th June, 1881—Continued.

PENITENTIARIES—Continued.

DETAILS of sums expended, compared with the sums granted, on account of DORCHESTER PENITENTIARY, for the Year ended 30th June, 1881, showing the surplus or deficit upon each sub-head of Vote.

Service.	—	Grant.	Expendi- ture.	Expenditure compared with Grant.	
				Less than Estimated.	More than Estimated.
	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
Brought forward.....	7,084 41	54,300 00	37,739 43	1,256 65	976 08
Organization, Working Expenses, &c.— <i>Concluded.</i>					
Farm and stables.....	1,488 49				
Repairs to buildings.....	341 90				
Transfer of convicts.....	1,048 52				
Freight.....	551 50				
Stationery.....	217 75				
Queen's Printer..... <i>j</i>	226 88				
			10,959 45	5,320 55	
Hospital Account..... <i>k</i>			1,499 60		1,499 60
Halifax Penitentiary..... <i>l</i>			1,170 75		1,170 75
John Penitentiary..... <i>l</i>			1,972 79		1,972 79
Salaries of Warden and Deputy-War- den, arrears, Supplementary.....		1,600 00	1,600 00		
		55,900 00	54,942 02	957 98	

I certify that this account has been examined under my directions and correct.

J. L. McDOUGALL,
Auditor-General.

Examined,
JOHN B. SIMPSON.

- a.* Accountant did not enter upon his duty until 1st September.
b. Farmer and Gardener not appointed until May—paid only for month of June.
c. Keeper not paid for half month.
d. Portion of one Guard's salary from October to June.
e. Deputy-Matron did not enter upon her duties till October.
f. Over-estimated.
g. Inequality between sum of monthly payments and annual salary.
h. Convicts' clothing under-estimated.
j. Light, heating, maintenance of machinery, kitchen and stationery, over-estimated.
k. Purchase of portable saw-mill. Not estimated for,
l. Provided for. See foot note, Estimate 1880-81.

Appropriation Accounts for Fiscal Year ended 30th June, 1881—Continued.

PENITENTIARIES—Continued.

DETAIL of sums expended, compared with the sums granted, on account of MANITOBA PENITENTIARY for the Year ended 30th June, 1881, showing the surplus or deficit upon each sub-head of Vote.

Service.	—	Grant.	Expendi- ture.	Expenditure compared with Grant.	
				Less than Estimated.	More than Estimated.
	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
Staff Salaries—					
1 Warden.....		2,000 00	2,000 00		
1 Chief Keeper..... <i>a</i>		800 00	799 92	0 08	
1 Chaplain—Protestant.....		300 00	300 00		
1 do Roman Catholic.....		300 00	300 00		
1 Surgeon..... <i>a</i>		800 00	799 92	0 08	
1 Accountant and Storekeeper.....		800 00			
G. E. Adshead..... <i>a</i>			799 92	0 08	
1 School Teacher.....		350 00			
Miss M. Savigny—July to December.....	137 46				
G. E. Adshead—July to December.....	37 50				
G. E. Adshead—January to June..... <i>a</i>	174 98				
			349 94	0 06	
5 Guards.....		3,000 00	3,000 00		
1 Guard.....		600 00			
Alex. Garven.....			600 00		
Trade Instructor Allowance.....		220 00			
Alex Garven.....	219 96				
Teacher of baking.....	50 00				
do shoemaking..... <i>b</i>	65 00				114
1 Steward..... <i>a</i>		650 00	334 96		
1 Messenger and Guard.....		600 00	649 92	0 08	
Female Nurse for insane persons..... <i>c</i>			600 00		
Engineer and Keeper (supplementary).....			66 64		66
		360 00	342 58	17 42	
Total Staff Salaries.....		10,780 00	10,943 80		163
Retiring Gratuities.....		325 00		325 00	
Uniforms..... <i>d</i>		228 00	230 51		2
Maintenance—		4,332 50			
Rations.....	5,160 98				
Clothing.....	1,117 81				
Discharge clothing.....	54 90				
Travelling allowance & gratuity.....	80 00				
Bedding.....	140 08				
Library.....	72 55				
School.....	45 40				
Escapes.....	81 00				
Hospital.....	276 94				
Contingencies..... <i>e</i>	570 13				
			7,599 79		3,26
Carried forward.....		15,665 50	18,774 10		3,10

Appropriation Accounts for Fiscal Year ended 30th June, 1881—Continued.

PENITENTIARIES—Continued.

DETAIL of sums expended, compared with the sums granted, on account of
MANITOBA PENITENTIARY for the Year ended 30th June, 1881, showing
the surplus or deficit upon each sub-head of Vote.

Service.	—	Grant.	Expendi- ture.	Expenditure compared with Grant.	
				Less than Estimated.	More than Estimated.
	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
Brought forward..		15,665 50	18,774 10		3,108 60
Working Expenses.....		7,722 00			
Light and heating.....	6,660 18				
Repairs to buildings.....	755 85				
Maintenance of machinery.....	6 00				
Armory.....	18 45				
Kitchen.....	118 95				
Farm and stables.....	860 75				
Travelling expenses.....	315 00				
Investigation <i>in re</i> Armstrong...	109 90				
Stationery.....	154 53				
Queen's Printer.....	37 16				
<i>f</i>			9,036 77		1,314 77
Industries.....	<i>g</i>	50 00	230 94		180 94
Capital account.....	<i>h</i>	2,496 00	1,837 55	658 45	
		25,933 50	29,879 36		3,945 86
Less—Keep of Lunatics, transferred to subsidies.....	3,579 77				
Cost of Cordwood supplied to construction and transferred to Public Works.....	295 00				
			3,874 77		3,874 77
		25,933 50	26,004 59		71 09

I certify that this account has been examined under my directions and
is correct.

J. L. McDOUGALL,
Auditor-General.

Examined,
JOHN B. SIMPSON.

- Arises from inequality of sum of monthly payments and annual salaries.
- Caused by employing an Instructor in bakery and shoeshop.
- Caused by employing female nurse in Insane Ward.
- Under-estimated.
- Caused on account of an extra supply of clothing having to be procured, and prices being in advance of what estimates were based on.
- Caused by the advance in price of wood and coal.
- Under-estimated.
- Not required.

Appropriation Accounts for Fiscal Year ended 30th June, 1881—Continued.

PENITENTIARIES—Continued.

DETAILS of sums expended, compared with the sum granted, on account of
BRITISH COLUMBIA PENITENTIARY, for the Year ended 30th June, 1881,
showing the surplus or deficit upon each sub-head of Vote.

Service.	—	Grant.	Expendi- ture.	Expenditure compared with Grant.	
				Less than Estimated.	More than Estimated.
	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
Staff Salaries—					
1 Warden.....		1,200 00	1,200 00		
1 Chaplain—Protestant.....		300 00	300 00		
1 do Roman Catholic.....		300 00	300 00		
1 Surgeon..... <i>a</i>		500 00	499 92	0 08	
1 Accountant and Storekeeper... W. H. Falding.....		800 00	800 00		
Allowance for School Teacher... W. H. Falding..... <i>a</i>		200 00	199 94	0 06	
1 Deputy Warden..... <i>a</i>		800 00	799 92	0 08	
1 Steward and Guard..... <i>a</i>		650 00	649 92	0 08	
5 Guards.....		3,000 00	3,491 66		491 66
1 Messenger and Guard.....		600 00	600 00		
1 Teamster and Guard.....		600 00	600 00		
Total Staff Salaries. <i>b</i>		8,950 00	8,841 36	108 64	
Uniform..... <i>c</i>		300 00	127 50	172 50	
Maintenance.....		3,876 30			
Rations.....	2,657 82				
Clothing.....	1,531 87				
Discharge clothing.....	159 25				
Travelling allowance and gra- tuity.....	110 00				
Hospital.....	321 96				
Chapels.....	16 00				
Bedding.....	110 80				
Interments.....	2 00				
Contingencies..... <i>d</i>	68 15				
Working Expenses.....		2,000 00	4,977 85		1,101 55
Light and heating.....	1,278 17				
Kitchen.....	96 87				
Armoury.....	50 00				
Farm and stables.....	93 94				
Repairs to buildings.....	112 54				
Legal expenses.....	20 00				
Stationery.....	95 90				
Queen's Printer.....	13 57				
Maintenance of lunatic—Ah Bow....	260 71		1,760 99	239 01	
W. W. Walkem, travelling expenses in re Ah Bow..... <i>e</i>	89 00				
Capital Account.....		500 00	349 71		349 71
Industries.....		200 00	57 50	442 50	
			47 00	153 00	
		15,826 30	16,161 91		335 61

I certify that this account has been examined under my directions and is correct.

Examined,
JOHN B. SIMPSON.

J. L. McDougall,
Auditor-General.

REMARKS.

- a. Arises from inequality of sum of monthly payments and annual salary.
- b. One Guard's salary not paid for two months and five days.
- c. Over-estimated.
- d. During the year ended 30th June, 1881, it was found necessary to procure convicts' clothing, for which no provision was made in the Estimates. This caused an over-expenditure under sub-head Clothing.
- e. The maintenance of criminal lunatic, Ah Bow, was made a charge against the British Columbia Penitentiary, by order of the Deputy Minister of Justice. As no special vote was taken for this purpose, the amount necessary was charged against the General Appropriation. The amount paid W. W. Walkem, was for travelling expenses, when arranging with the Government of British Columbia *in re* above-named convict.

—

Appropriation Accounts for Fiscal Year ended 30th June, 1881—Continued.

PENITENTIARIES—Continued.

DETAILS of sums expended, compared with the sums granted, on account of PRINCE EDWARD ISLAND PENITENTIARY, for the Year ended 30th June, 1881, showing the surplus or deficit upon each sub-head of Vote.

Service.	Grant.	Expenditure.	Expenditure, compared with Grant.	
			More than Estimated.	More than Estimated.
	\$ cts.	\$ cts.	\$ cts.	\$ cts.
To pay the Government of Prince Edward Island for maintenance of Penitentiary prisoners in the gaols of the Island (Supplementary)	1,110 75	1,110 75		

I certify that this account has been examined under my directions and is correct.

J. L. McDOUGALL,

Auditor-General.

Examined,

JOHN B. SIMPSON.

Appropriation Accounts for Fiscal Year, ended 30th June, 1881—Continued.

LEGISLATION.

ACCOUNT of sums expended, compared with the sums estimated under Statute, for the Year ended 30th June, 1881, showing the surplus or deficit upon each sub-head of Vote.

Service.	Estimate.	Expenditure.	Expenditure compared with Grant.	
			Less than Estimated.	More than Estimated.
	\$ cts.	\$	\$ cts.	\$ cts.
Senate—				
Salary of Speaker.....	4,000 00			
Hon. D. L. Macpherson.....		4,000 00		
Indemnity to Members.....	\$77,000 00			
Mileage do.....	10,558 80	87,558 80	8,672 80	
House of Commons—				
Salary of Speaker.....	4,000 00		0 04	
Hon. J. G. Blanchet.....		3,999 96		
Indemnity to Members.....	\$206,000 00			
Mileage do.....	26,000 00	232,000 00	11,739 40	
Library—				
Officers and contingencies.....	12,610 00	12,610 00		
Election expenses, 36 Vic, cap 9...	5,000 00			
Provencher.....		191 16		
Toronto West.....		981 57		
North Ontario.....		970 53		
L'Assomption.....		374 05		
Brome.....		433 23		
Selkirk, Manitoba.....		373 71		
Quebec County.....		27 30		
Bagot.....		20 50		
Joliette.....		613 40		
North Oxford.....		655 66		
Montmorency.....		328 90		
Cariboo, British Columbia.....		864 50		
Charlevoix.....		458 64		
Bellechasse.....		421 15		
East Northumberland.....		735 27		
Colchester.....		499 05		
	5,000 00	7,948 62		2,948 62
Controverted Elections—				
Mississquoi.....		45 45		
Argenteuil.....		832 75		
Bellechasse.....		25 60		
Richelieu.....		120 00		
Saguenay.....		212 40		
		1,236 20		

I certify that this account has been examined under my directions and is correct.

J. L. McDOUGALL,
Auditor-General.

Examined
GEO. C. BOLTON

Appropriation Accounts for Fiscal Year ended 30th June, 1881—Continued.

LEGISLATION—Continued.

ACCOUNT of sums expended, compared with the sums estimated, for the Year ended 30th June, 1881, showing the surplus or deficit upon each sub-head of Vote.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Estimated.	More than Estimated.
<i>Senate—A.</i>	\$ cts.	\$ cts.	\$ cts.	\$ cts.
Salaries and contingencies..... <i>b</i>	55,838 00	52,152 33	3,685 67	
To provide for abatement of superannuation of Senate officials, 1880-81.....	454 00	454 00		
<i>House of Commons.</i>				
Salaries, per Clerk's estimate..... <i>c</i>	58,400 00	58,050 00	350 00	
Expenses of Committees, extra Sessional Clerks, &c..... <i>d</i>	12,300 00	12,805 99		505 99
Contingencies, Clerk's estimate... <i>e</i> \$19,600 00				
Supplementary for postage and stationery..... 2,200 00	21,800 00	16,686 82	5,113 18	
Publishing Debates..... 15,000 00				
Supplementary..... 10,000 00	25,000 00	30,735 34		5,735 34
Salaries and contingencies, per Sergeant-at-Arms estimate..... <i>f, g</i> 27,775 00	27,775 00	26,431 99	1,343 01	
<i>Miscellaneous.</i>				
Grant to Parliamentary Library..... 7,000 00				
For purchase of books, advance on account of usual grant for 1881-82 3,500 00	10,500 00	10,500 00		
Amount required for re-adjustment of salaries of five Library Clerks..... 500 00				
Salaries of officers additional and contingencies of Library..... <i>h</i> 5,000 00				
Supplementary for salaries..... 50 00	5,550 00	4,988 54	561 46	
To defray extra expenses of service in making new catalogues.....	850 00	120 00	730 00	
Printing, binding and distributing the Laws.....	12,000 00	11,625 60	374 40	
Printing, printing paper and book-binding.....	70,000 00	52,309 59	17,690 41	
Salary of the Clerk of the Crown in Chancery.....	2,000 00	2,000 00		
Contingencies of the Clerk of the Crown in Chancery.....	1,200 00	280 41	919 59	
To provide for abatement superannuation of Library officials.....	243 00	243 00		
Miscellaneous printing.....	2,000 00	1,072 93	927 07	
Carried forward.....	305,910 00	280,456 54	31,694 79	6,241 33

Appropriation Accounts for Fiscal Year ended 30th June, 1881—Continued.

LEGISLATION—Continued.

ACCOUNT of sums expended, compared with the sums estimated, for the Year ended 30th June, 1881, showing the surplus or deficit upon each sub-head of Vote.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Estimated.	More than Estimated.
	\$ cts.	\$ cts.	\$ cts.	\$ cts.
<i>Miscellaneous—Concluded.</i>				
Brought forward	305,910 00	280,456 54	31,694 79	6,241 33
To pay the families of the late Hon. James Shaw, Hon. D. Christie and J. S. Thompson, Esq., M.P., equivalent to sessional allowance in full, and of the late Joseph Keeler, Esq., M.P., and G. H. Connell, Esq., M.P., equivalent of sessional allowance and mileage from the dates of their decease to the date of prorogation.....	3,752 00	2,688 00	1,064 00	
	309,662 00	283,144 54	26,517 46	

I certify that this account has been examined under my directions and is correct.

J. L. McDOUGALL,

Auditor-General.

Examined,

GEO. C. BOLTON.

Appropriation Accounts for Fiscal Year ended 30th June, 1881—Continued.

LEGISLATION—Continued.

SALARIES AND CONTINGENCIES OF THE SENATE.

SALARIES.

Name.	Service.	Grant.	Expendi- ture.	Expenditure, compared with Grant.	
				Less than Estimated.	More than Estimated.
		\$ cts.	\$ cts.	\$ cts.	\$ cts.
Robt. LeMoine.....	Clerk, Master in Chancery, Cashier and Accountant.....	3,400 00	3,400 00		
Fennings Taylor.....	Deputy Clerk, Clerk Assistant and Master in Chancery.....	2,800 00	2,800 00		
E. L. Montizambert..	Law Clerk, Clerk of Committees and English Translator	2,800 00	2,800 00		
Rev. Canon Johnson	Chaplain.....	400 00	400 00		
James Adamson.....	Second Clerk, Assistant Clerk of English Journals and First Eng- lish Clerk.....	1,600 00	1,600 00		
Peter Miller.....	Second English Clerk and Clerk of Routine and Proceedings.....	1,400 00	1,400 00		
Neil W. McLean	Third English Clerk and Clerk of Private Bills.....	1,400 00	1,400 00		
A. A. Boucher.....	Third Clerk Assistant, Chief French Translator and Clerk.....	1,900 00	1,900 00		
Alfred Garneau.....	First French Translator and Clerk....	1,600 00	1,600 00		
J. D. St. D. LeMoine.	Clerk of French Journals, Second French Translator and Sergeant- at-Arms.....	1,200 00	1,200 00		
Ivanhoe Taché.....	Assistant Clerk of French Journals and Deputy Sergeant-at-Arms.....	900 00	900 00		
R. W. Stephen.....	Assistant Accountant and Clerk.....	1,200 00	1,200 00		
* Alexander Souter ...	Junior Clerk.....	800 00	900 00		100 00
R. E. Kimber	Gentleman Usher of the Black Rod ...	1,350 00	1,350 00		
J. B. Myrand.....	Postmaster.....	1,000 00	1,000 00		
Peter Dunne.....	Housekeeper.....	1,000 00	1,000 00		
Pierre Ratté.....	Doorkeeper.....	800 00	800 00		
S. J. Jones.....	News-room Keeper.....	800 00	800 00		
Charles Young.....	Speaker's Messenger.....	700 00	700 00		
James Doherty.....	Wardrobe and Assistant Doorkeeper.	600 00	600 00		
F. Gilbert.....	Bank Messenger.....	750 00	750 00		
Thos. Wheeler	Permanent Messenger.....	600 00	600 00		
John Dunne	do do	600 00	600 00		
André Gravelle.....	House Carpenter	600 00	600 00		
	Amount Voted.....	30,200 00			
	Amount Expended		30,300 00		
	Expenditure more than Voted.....				100 00

* Mr. Souter's salary was increased by order of the Senate. See 4th Report of Contingent Committee, Session of 1880, May 4th and 5th.

I certify that this account has been examined under my directions and is correct.

J. L. McDOUGALL,
Auditor-General.

Examined,
GEO. C. BOLTON.

Appropriation Accounts for Fiscal Year ended 30th June, 1881—Continued.

LEGISLATION-- Continued.

**SALARIES AND CONTINGENCIES OF THE SENATE.
CONTINGENCIES.**

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Estimated.	More than Estimated.
	\$ cts.	\$ cts.	\$ cts.	\$ cts.
5 Pages, at \$1.50 per diem..... 1	750 00	612 00	138 00	
7 Sessional Messengers, at \$2.50..... 2	1,750 00	1,750 00		
Charwomen and Servants..... 2	1,568 00	1,580 00		12 00
Stationery..... 3	5,570 00	5,824 16		254 16
Newspapers and advertising..... 4	2,090 00	1,709 63	290 37	
Postage and carriage of mails..... 5	700 00	729 03		29 03
Sundry tradesmen's accounts..... 6	3,500 00	2,801 90	698 10	
Senate Debates and Shorthand Writers..... 7	5,000 00	5,280 00		280 00
Unforeseen accounts..... 8	4,800 00	1,565 61	3,234 39	
Superannuation of Officers.....	454 00	454 00		
Total Grant.....	26,092 00		4,360 86	575 19
Total Expenditure.....		22,306 33		
Expenditure less than granted.....			3,785 67	

REVENUE—Private Bills Fees.....	\$1,106 04
Certified Copies of Acts.....	167 61
Total.....	1,273 65

I certify that this account has been examined under my directions and is correct.

Examined,
GEO. C. BOLTON.

J. L. McDougall,
Auditor-General.

THE SENATE,
OTTAWA, 3rd November, 1881.

Statement showing Reasons for Differences between Appropriations and Expenditures.

1. Only 4 Pages employed.
2. Over-expenditure caused by lengthened Session.
3. Under-estimated.
4. Over-estimated, caused by reduction in number of newspapers, amount of advertising and telegraphing.
5. Over-expenditure caused by lengthened Session.
6. Over-estimated.
7. Under-estimated.
8. Over-estimated.

J. L. McDougall, Esq.,
Auditor-General.

ROBT. LEMOINE,
Clerk of the Senate.

Appropriation Accounts for Fiscal Year ended 30th June, 1881—Continued.

LEGISLATION—Continued.

(c) SALARIES of the House of Commons.

Name.	Service.	—	Grant.	Expendi- ture.	Expenditure, compared with Grant.	
					Less than Estimated	More than Estimated
		\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
A. Patrick.....	Clerk of the House (5 months)	1,416 66				
J. G. Bourinot.....	do 7 do	1,983 34				
			3,400 00	3,400 00		
*Henry Hartney....	Accountant.....		2,600 00	2,800 00		200 00
J. G. Bourinot.....	Clerk Assistant (5 months)....	833 32				
*J. P. Leprohon....	do 7 do	1,166 68				
			2,000 00	2,000 00		
do	2nd Clerk Assistant (5 months).....		1,800 00	750 00	1,050 00	
*D. W. Macdonell..	Sergeant-at-Arms		2,000 00	2,400 00		400 00
H. R. Smith.....	Deputy do		1,200 00	1,200 00		
G. W. Wicksteed..	Law Clerk		3,400 00	3,400 00		
W. Wilson.....	Assistant Law Clerk, &c.		2,000 00	2,000 00		
T. G. Coursolles...	do do		2,000 00	2,000 00		
J. R. E. Chapleau..	Translator of Votes, &c.		1,800 00	1,800 00		
F. B. Hayes.....	Assistant English Translator.....		1,600 00	1,600 00		
A. F. Gingras.....	do French do		1,700 00	1,700 00		
A. Frechette.....	do do do		1,200 00	1,200 00		
R. J. Wicksteed....	do English do		1,200 00	1,200 00		
J. A. Genand.....	do French do		1,400 00	1,400 00		
A. Gelinas.....	do do do		1,200 00	1,200 00		
*L. Laframboise...	do do do		1,000 00	1,100 00		100 00
E. Query.....	do do do and Proof					
	Reader		800 00	800 00		
R. Brewer.....	Book-keeper, &c.		1,200 00	1,200 00		
F. McGillvary.....	Clerk of Routine, &c.		1,400 00	1,400 00		
H. B. Stuart.....	English Engrossing Clerk.....		1,200 00	1,200 00		
R. Romaine.....	Proof Reader, &c.		1,000 00	1,000 00		
I. B. Taylor.....	Indexing Clerk.....		1,000 00	1,000 00		
C. Panet.....	Clerk of Private Bills, &c.		1,200 00	1,200 00		
Walter Todd.....	Assistant do		800 00	800 00		
R. McG. Moffatt...	Clerk of Railway Committee.....		1,200 00	1,200 00		
E. P. Hartney.....	Clerk of Public Accounts Committee...		1,200 00	1,200 00		
Elie Tassé.....	Principal Clerk of Committees		1,450 00	1,450 00		
F. X. Blanchet.....	Assistant do		1,200 00	1,200 00		
H. Poetter.....	Clerk of Votes and Proceedings		1,700 00	1,700 00		
W. C. Bowles.....	Assistant do		1,450 00	1,450 00		
W. B. Ross.....	English Journal Clerk		1,800 00	1,800 00		
A. D. G. Taylor....	Assistant do &c.		1,300 00	1,300 00		
W. F. Costigan....	Clerk of Sessional Papers.....		1,000 00	1,000 00		
Pierré Rivet.....	French Journal Clerk.....		1,500 00	1,500 00		
J. H. Blais.....	Assistant do		1,000 00	1,000 00		
P. Poirier.....	Postmaster.....		1,200 00	1,200 00		
F. Falardeau.....	Assistant Postmaster.....		800 00	800 00		
E. Pelletier.....	do do		900 00	900 00		
J. Dalton.....	Junior Clerk.....		600 00	600 00		
	Total Grant.....		58,400 00			
	Total Expenditure.....			58,050 00	1,050 00	700 00

* Mr. Hartney received \$300.00 as Clerk of Printing Committee, besides his salary as Accountant. Mr. Leprohon received \$300.00 as Secretary to Mr. Speaker, with his salary as Clerk Assistant. Mr. Hartney received more than voted, \$200.00; D. W. Macdonell, \$400.00; and L. Laframboise, \$100.00. The increases were authorized by a resolution of the Internal Economy Commission: see letter of Mr. Hartney annexed.

I certify that this account has been examined under my directions and is correct.

Examined, GEO. C. BOLTON. . J. L. McDOUGALL, Auditor-General.

Appropriation Accounts for Fiscal Year ended 30th June, 1881—Continued.

LEGISLATION—Continued.

(d) EXPENSES of Committees, Extra Sessional Clerks, &c.

Service.	Grant.	Expendi- ture.	Expenditure compared with Grant.	
			Less than Estimated.	More than Estimated.
	\$ cts.	\$ cts.	\$ cts.	\$ cts.
1 Speaker's Secretary.....	300 00	300 00		
5 Permanent Sessional Clerks.....	2,000 00	1,600 00	400 00	
25 Sessional Clerks at \$3.00 per diem, Witnesses and Shorthand Writers.....	8,000 00	8,285 99		285 99
5 Sessional French Translators at \$4.00 per diem..	2,000 00	2,920 00		920 00
Total Grant.....	12,300 00		400 00	1,205 99
Total Expenditure.....		13,105 99		400 00
Expenditure more than Grant.....				805 99

(e) CONTINGENCIES.

Superannuation Officers.....	1,100 00	946 32	153 68	
Stationery..... \$7,000 00				
Supplementary..... 1,500 00	8,500 00	8,633 09		133 09
Postage..... 500 00				
Supplementary..... 700 00	1,200 00	1,469 49		269 49
Newspapers and advertising.....	3,000 00	1,539 15	1,460 85	
Miscellaneous.....	4,000 00	2,743 67	1,256 33	
Unforeseen expenditure, by special order of the Board of Commissioners.....	4,000 00	758 34	3,241 66	
Total Grant.....	21,800 00		6,112 52	402 58
Total Expenditure.....		16,090 06	492 58	
Expenditure less than Grant.....			5,709 94	

REVENUE—Printing and binding.....	\$695 88
do do the Laws.....	163 44
Private bills fees.....	5,551 00
Total.....	6,410 32

I certify that this account has been examined under my directions and is correct.

J. L. McDOUGALL,
Auditor-General.

Examined,
GEO. C. BOLTON.

Appropriation Accounts for Fiscal Year ended 30th June, 1881—Continued.

LEGISLATION—Continued.

(f) SALARIES—Sergeant-at-Arms.

Name.	Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
				Less than Estimated	More than Estimated
		\$ cts.	\$ cts.	\$ cts.	\$ cts.
L. Dubé.....	Chief Messenger.....	1,200 00	1,200 00		
	Assistant do	900 00		900 00	
R. Harris.....	Door-keeper.....	300 00	300 00		
J. Lemonde.....	Permanent Messenger.....	800 00	800 00		
N. Turgeon.....	do	750 00	750 00		
E. Storr.....	do	700 00	700 00		
James Browne...	do	700 00	700 00		
O. Roberge.....	do	650 00	650 00		
M. Lafamme.....	do	650 00	650 00		
J. E. Asselin.....	do	600 00	600 00		
G. Lizotte.....	do	400 00	400 00		
T. Towers.....	do	325 00	270 83	54 17	
J. Boudreault....	do		50 00		50 00
J. Fitzsimmons .	Night Watchman	600 00	600 00		
G. Smith.....	do	600 00	600 00		
J. Sinclair.....	House Carpenter.....	700 00	700 00		
(g) Contingencies—Sergeant-at-Arms—Estimate—					
	35 Sessional Messengers at \$2.00 per diem.....	7,000 00	7,000 00		
	12 Pages at \$1.50.....	1,800 00	1,849 50		49 50
	4 Servants for wash-room and bath-rooms	600 00	609 00		9 00
	10 Permanent Charwomen.....	1,825 00	1,825 00		
	10 Sessional do	500 00	500 00		
	Contingencies Housekeeper's Department.....	750 00	689 12	60 88	
	Gasman, during Session.....	125 00	125 00		
	Tradesmen and others.....	5,000 00	4,988 54	11 46	
	Superannuation (Messengers).....	300 00	171 76	128 24	
	Total Grant.....	27,775 00		1,154 75	108 50
	Total Expenditure.....		26,728 75	108 50	
	Unexpended Balance.....			1,046 25	

I certify that this account has been examined under my directions and is correct.

J. L. McDOUGALL,

Auditor-General.

Examined

GEO. C. BOLTON.

Appropriation Accounts for Fiscal Year ended 30th June, 1881—Continued.

LEGISLATION—Continued.

SALARIES — Library.

Name.	Service.	Grant.	Expendi- ture.	Expenditure compared with Grant.	
				Less than Estimated	More than Estimated
		\$ cts.	\$ cts.	\$ cts.	\$ cts.
Alpheus Todd ...	Principal Librarian.....		3,200 00		
A. D. DeCelles..	Assistant do		2,400 00		
Aug. Leperrière.	Senior Clerk, French Division.....		1,700 00		
A. Hamlyn Todd	do English do		1,250 00		
James Fletcher..	Registry Clerk.....		950 00		
James Campbell	Junior Clerk, English Division.....		950 00		
L. P. Sylvain....	do French do		850 00		
E. S. Thayne	Extra Clerk		800 00		
L. J. Casault....	Senior Messenger.....		850 00		
J. H. Dunlop....	Messenger.....		700 00		
J. W. Ryan.....	do		700 00		
J. N. Ratte.....	do		700 00		
			15,050 00		

I certify that this account has been examined under my directions and is correct.

J. L. McDOUGALL,
Auditor-General.

Examined,
GEO. C. BOLTON.

Appropriation Accounts for Fiscal Year ended 30th June, 1881—Continued.

LEGISLATION—Continued.

MISCELLANEOUS—House of Commons.

	Grant.	Expenditure.	Expenditure compared with Grant.	
			More than Granted.	Less than Granted.
	\$ cts.	\$ cts.	\$ cts.	\$ cts.
1 Salaries, Clerks' Estimates	58,400 00	58,050 00	.....	350 00
2 Speaker's Secretary	300 00	300 00	.....	.....
3 5 Permanent Sessional Clerks	2,000 00	1,600 00	.....	400 00
4 25 Sessional Clerks, at \$3 per diem, Witnesses and Shorthand Writers	8,000 00	8,285 99	285 99	.....
5 5 Sessional French Translators	2,000 00	2,920 00	920 00	.....
6 Superannuation of Officers	1,100 00	946 32	.....	153 68
7 Stationery	8,500 00	8,633 09	133 09	.....
8 Postage	1,200 00	1,469 49	269 49	.....
9 Newspapers and advertising	3,000 00	1,539 15	.....	1,460 85
10 Miscellaneous	4,000 00	2,743 67	.....	1,256 33
11 Unforeseen expenses, by Order of the Board of Commissioners	4,000 00	758 34	.....	3,241 66
12 Publishing Debates	25,000 00	30,735 34	5,735 34	.....
13 Salaries, Sergeants-at-Arms' Estimates	9,875 00	8,970 83	.....	904 17
14 35 Sessional Messengers, at \$2	7,000 00	7,000 00	.....	.....
15 12 Pages, at \$1.50	1,800 00	1,849 50	49 50	.....
16 4 Servants for wash and bath rooms	600 00	609 00	9 00	.....
17 10 Permanent Charwomen	1,825 00	1,825 00	.....	.....
18 10 Sessional do	500 00	500 00	.....	.....
19 Contingencies, Housekeeper's Department	750 00	689 12	.....	60 88
20 Gasman during Session	125 00	125 00	.....	.....
21 Tradesmen and others	5,000 00	4,988 54	.....	11 46
22 Superannuation, Messengers'	300 00	171 76	.....	128 24
23 Printing, binding and distributing the Laws	12,000 00	11,625 60	.....	374 40
24 do Printing paper and bookbinding	70,000 00	52,309 59	.....	17,690 41
25 Clerk of the Crown in Chancery	2,000 00	2,000 00	.....	.....
26 Contingencies Clerk of Crown in Chancery	1,200 00	280 41	.....	919 57
27 Miscellaneous printing	2,000 00	1,072 93	.....	927 07
28 Special Vote to pay Indemnity and Mileage to Families of Senators Shaw and Christie, and Joseph Keeler, Esq., M.P., J. S. Thompson, Esq., M.P., and G. H. Connell, Esq., M.P. ...	3,752 00	2,688 00	.....	1,064 00
	236,227 00	214,686 67	7,402 41	28,942 72

OTTAWA, 28th December, 1880.

SIR,—I should be obliged by your referring to my report on the accounts of the last fiscal year, page 92.

If you agree with me, perhaps you will instruct the Clerk of the Senate to pay by one cheque the salary of each employee.

If the carrying out of the suggestion that the salary should be paid on the 27th of the month, would be found to work hardly, the course taken with the employés in the various Departments might be adopted, by the postponing the payment for three days in each successive month until the 27th would be reached.

You will observe that the resolution of the Senate under which the superannuation deductions of the employés of the Senate are paid from the contingencies of the Senate, is opposed to 33 Vic., cap. 4, sec. 9, and that it will be necessary either to amend the Act or discontinue the practice of paying the superannuation from the appropriation now made available for the purpose.

Your obedient servant,

J. L. McDOUGALL,

Auditor-General.

Hon. D. L. McPHERSON,
Speaker of the Senate.

SENATE COMMITTEE ROOM,
1st February, 1881.

The Select Committee appointed to examine and report upon the contingent accounts of the Senate for the present Session beg, leave to make their Second Report as follows :—

Your Committee have taken into consideration the subjects touched upon in the correspondence between the Auditor-General and the Clerk of the Senate, inserted in the Auditor-General's report on appropriation accounts of the year ended 30th June, 1880, printed for the information of Parliament.

And, in relation thereto, your Committee recommend that the Clerk of the Senate be instructed :—

1. To pay the salary or wages of each permanent officer, clerk or servant of the Senate who is paid monthly, by one cheque only and for each month.

2. To date and issue such cheques for the month of July next on Monday the 4th of that month, and those for the seven succeeding months three days later each, as nearly as Sundays and holidays may permit, so that the salaries and wages for the month of February, 1882, may be paid on the 27th of that month, and thereafter to pay the same on the 27th of each month, or, if that day be a Sunday or holiday, on the next day thereafter not being a Sunday or holiday.

3. To place in the estimates for each year, as a separate item of contingencies, the amount payable by him in such year to the superannuation fund, out of the contingencies of the Senate, under the Order of the 15th of May, 1873.

All which is respectfully submitted.

WM. MILLER,
Chairman.

OTTAWA, 10th November, 1881.

SIR,—The parliamentary authority for the payment of the salaries of the Library staff has been supposed to be partly under Statute, and the remainder under appropriation. The appropriation is quite clear, but I have some doubt whether the provision under Statute, resting as it appears to do on 34 Vic., Cap. 21, has equal authority.

My reading of that Statute is that the salaries of the time and the placing of the future direction and control of everything connected with the Library under the Speakers of both Houses, &c., were determined by it. The 6th section "the salaries of the officers and servants of the Library of Parliament, and any casual expenses connected therewith, shall be paid out of funds to be provided by Parliament for that purpose," is, I think, intended to convey that there must be each year an appropriation for the expenses of the Library, including salaries.

I trust, therefore, that you will see your way to sending to the Deputy Minister of Finance, when the estimates are being prepared, a supplementary estimate for this year, to cover all your expected expenditure of this year which has not been voted, and for next year an estimate of the whole contemplated outlay in that year.

I shall be glad to know at your earliest convenience whether your views agree with mine.

I have the honor to be,
Your obedient servant,

ALPHEUS TODD, Esq.,
Librarian of Parliament.

J. L. McDOUGALL,
Auditor-General.

REMARKS.

LÉVIS, 26th November, 1881.

SIR.—In answer to your letter of the 25th October, and the accompanying statement of the expenditure of the House of Commons, for your information I beg to submit as follows:—

The Estimates are prepared in two parts: the *first*, by the Clerk of the House, covering certain services; and the *second*, by the Sergeant at Arms, also covering certain other services; and as both those estimates are prepared some months before the services are to be performed, there is nothing to guide in their preparation except those of preceding years. Circumstances, therefore, may in any Session, cause the items voted to be either too large or too small. In the table of expenditure submitted you, I have numbered the items for the sake of reference.

1. The decrease is caused by the office of Second Assistant Clerk not having been filled up. The salaries of two officers were increased, thus reducing the decrease to \$350.

3. Decrease caused by a vacancy.

4, 5, 7, 8, 15, 16. Increase caused by the length of the Session being greater than had been estimated for.

6, 22. *Superannuation Premium*.—I cannot say why the estimation was larger than the expenditure, being the usual vote.

9. Formerly newspapers sent in their accounts very irregularly, some only once in several years, involving a large expenditure in that year; hence, doubtless, the necessity for a larger grant. This is now obviated by all subscriptions being in advance, early in the year, and the circulation of advertising being curtailed; consequently this grant may in future be decreased safely by \$1,000.

10. *Miscellaneous*.—The expenditure under this vote must of necessity vary very much. It would not be wise to reduce the grant.

11. *Special Vote*.—Subject to the order of the Commissioners.

12. *Debates*.—An exceptional Session, one volume being estimated for and two being required, owing to the length of the debate on the Canadian Pacific Railway. A further sum of \$5,000 was asked for by the Committee on the Debates, and their report concurred in, but the sum mentioned was not placed in the Supplementary Estimates.

13. The decrease caused by the office of Assistant Chief Messenger being vacant, since filled.

19, 20. Both decreases, but an estimate cannot always be exact, particularly in contingencies account and that of tradesmen.

23, 24, 25, 26, 27. Are not under my control or the control of the Commissioners.

28. A portion of this vote applies to the House of Commons, viz.: to the families of Messrs. Keeler, Thompson and Connell. Those of Keeler and Connell were paid, but that of Thompson was not, there being apparently a dispute in the family. Thus the vote, \$1,000, for this purpose has lapsed.

I have the honor to be, Sir,

Your most obedient servant,

J. G. BLANCHET,

Speaker, House of Commons.

JOHN L. McDOUGALL, Esq.,

Auditor-General,

Ottawa.

OTTAWA, 13th November, 1880.

SIR,—With reference to the accounts of last year, I would request your consideration of the following observations, which the examination of those accounts appear to me to warrant.

Indemnity and Mileage to Members.

I observe the full indemnity is paid when Members do not remain in attendance on the last day of the Session, though the words of 31 Vic., Cap. 3, and 36 Vic., Cap. 31, seem to forbid this mode of payment. The Accountant does not follow the usual practice of giving a cheque to each person and payable to his order, but draws large sums and pays in bank bills. I learn from the Accountant that the chief objection to adopting a system which elsewhere prevails, and is admitted to be generally preferable to that now practiced, is, that members find it inconvenient. There does not appear to be any inconvenience which could arise to Members of the Commons, and which would not be of equal effect with Senators, and yet the Clerk of the Senate pays nothing except by cheque, and reports that no objection is raised to this mode of payment.

Employés of the House.

I should like to have a statement of the authority on which each person receives the salary which is paid to him. The monthly salary is sometimes paid by several cheques, and the cheques are generally dated on the first day of each month. In the absence of any authoritative regulation to the contrary, I should like the salary to be paid to the order of the employé by one cheque, and dated not earlier than the 27th of the month for which it is given.

Superannuation.

I also remark that there is no superannuation deduction made from the salary of any of the employés. Please state the reason for the difference in this respect from the mode of dealing with the salaries of the staff of a Department.

Contingencies.

The Chief Messenger, who received \$3,074.11 during the year for disbursements, does not seem to have given details of his expenditure. Mr. A. Audet, Translator,

was paid, in addition to his salary, \$328 for extra services. Please explain the reason for the unusual payment.

Mr. H. J. Morgan, of the Secretary of State's Department, received as an advance on account of advertising, \$110. It not being customary to make advances, I would suggest that the practice be discontinued.

It may be that some of the above matters are governed by regulations made by the Commissioners for the management of the Internal Economy of the House of Commons, and, of course, if such is the case, I shall be perfectly satisfied by receiving a copy of the Minute of such action.

I have the honor to be, Sir,
Your obedient servant,

J. L. McDOUGALL,
Auditor-General.

Hon. J. G. BLANCHET,
Speaker of the House of Commons.

The foregoing letter was inserted in last year's Report, but the reply not being received until after it was issued, it is repeated in this, in order that the reply may be better understood.

SPEAKER'S CHAMBERS,
OTTAWA, 22nd January, 1881.

DEAR SIR,—I have taken into consideration the several matters mentioned in your letter of the 13th November last, and I have the honor to offer the following remarks:—

Indemnity and Mileage to Members.

The full indemnity is paid one or two days before the last day of the Session when the work of the Session is virtually done in the House of Commons, which is only waiting for the action of the Senate. That practice has prevailed every Session.

It will be my duty to see that the provisions of the Statutes 31st and 36th Vic. are carried out.

The system of paying Members by cheques has been tried, but has been found very inconvenient. After consideration the Board of the Internal Economy of the House have decided to follow the former practice of paying by cheques or by cash as the Members may desire.

I hereby enclose a copy of the resolution to that effect.

Resolved,—That the system of paying the Members of this House by cash or by cheques, as they desire, heretofore followed in previous sessions, be continued hereafter.

Employés of the House.

I have given instructions to the Accountant to bring the payment of the salaries of the employés of the House to its normal condition—that is, do away with the system of paying salaries in advance.

Superannuation.

As the officers and servants of the House do not fall under the provisions of the Civil Service Act the Commissioners of the Internal Economy adopted the following resolution, the 18th of June, 1872:—

Resolved,—That all the salaries shall be paid to the officers and servants respectively, without any reduction for the superannuation fund, and that the charge of

4 per cent. per annum required for that fund shall be paid by the Accountant, extra the pay.

Since that time the superannuation has been paid by the House, and a vote put in the Appropriation Act every year to that effect.

Contingencies.

Instructions have been given to the Chief Messenger to keep a detailed account of his disbursements. He has commenced doing so on the 1st day of January, inst.

Mr. A. Audet was employed during the recess doing some work of translation. His services were necessary, and the practice of giving temporary assistance during recess to the permanent staff of translators has prevailed for many years.

In conclusion, let me assure you that it is my desire to put the accounts on a proper and efficient system, and to carry out the instructions of the House.

I have the honor to be, Sir,
Your most obedient servant,

J. G. BLANCHET,
Speaker, House of Commons.

JOHN L. McDOUGALL, Esq.,
Auditor-General, Ottawa.

OTTAWA, 31st December, 1880.

SIR,—I have to suggest to you the necessity of taking all your receipts in duplicate, as the vouchers forwarded to me by which we are enabled to check your statements, will require to remain deposited in this office in the same manner as those sent me from the various Departments.

Your obedient servant,

J. L. McDOUGALL,
Auditor-General.

HENRY HARTNEY, Esq.,
Accountant, House of Commons.

HOUSE OF COMMONS,
OTTAWA, 5th January, 1881.

SIR,—In answer to your communication of the 31st ult., I am directed to state that the system of taking receipts in duplicate will be looked into, and as soon as practicable. I am further directed to state that the question of the final disposition of the vouchers will be taken into consideration at a future time.

Your obedient servant,

HENRY HARTNEY,
Accountant, House of Commons.

J. L. McDOUGALL, Esq.,
Auditor-General.

OTTAWA, 24th February, 1881.

DEAR SIR,—Will you kindly furnish, for the information of the Committee on Public Accounts, so far as the officials in your House are concerned,—

A statement in detail showing the names of the officers appearing in the Public Accounts, now before the Committee, who have received more than one salary or any

sum in addition to their salaries for any service during the fiscal year, with the sums received by such officers, and the vouchers and authority therefor.

Your obedient servant,

J. L. McDOUGALL,
Auditor-General.

HENRY HARTNEY, Esq.,
Accountant, House of Commons.

OTTAWA, 25th February, 1881.

DEAR SIR,—I submitted your letter of yesterday's date, asking for information for the Public Accounts Committee "A statement shewing the names of the officers appearing in the Public Accounts now before Committee, &c. to His Honor the Speaker (as well as a copy of the Resolution of the Committee)" and, in reply, I am directed to state that, as the names of the officials of the House do not appear in the Public Accounts the Resolution of the Committee does not apply to this Department.

Your obedient servant,

HENRY HARTNEY,
Accountant, House of Commons.

J. L. McDOUGALL, Esq.,
Auditor-General.

OTTAWA, 19th February, 1881.

SIR,—Having submitted your letter of this morning to His Honor the Speaker, I am directed in reply to state that the Order of the Public Accounts Committee being: "That the officers having custody of the vouchers, and other papers connected with the following items appearing in the appropriation accounts, do produce them at the next meeting of the Committee," he has given directions to me as Accountant of the House and custodian of those documents, to lay the same before the Public Accounts Committee.

You had the whole of the vouchers for last year, and returned them to this office in accordance with the order of the Commissioners; we have no balance to send.

Your obedient servant,

HENRY HARTNEY,
Accountant, House of Commons.

J. L. McDOUGALL, Esq.,
Auditor-General.

OTTAWA, 11th May, 1881.

SIR,—With reference to the case of overpayment made to Members, on account of mileage, I beg to call your attention to the fact that the mode of ascertaining the number of miles on which the calculation is based must be defective, and to request that you will be good enough to call attention to the matter at the proper place for the purpose of having a correct method substituted.

Your obedient servant,

J. L. McDOUGALL,
Auditor-General.

HENRY HARTNEY, Esq.,
Accountant, House of Commons.

OTTAWA, 28th February, 1881.

SIR,—Will you be good enough to make such provision as will permit my being allowed to retain all statements, bank cheques and vouchers connected with your expenditure, and which are sent to me for audit.

Your obedient servant,

J. L. McDOUGALL,
Auditor-General.

HENRY HARTNEY, Esq.,
Accountant, House of Commons.

OTTAWA, 17th May, 1881.

SIR,—I have, for the reasons given in Mr. Hartney's letter, sent you a copy of correspondence between him and me.

I shall be obliged by your defining the kind of communication which may be sent to the Accountant, and that which you wish to have addressed to yourself.

Your obedient servant,

J. L. McDOUGALL,
Auditor-General.

Hon. Dr. BLANCHET,
Speaker, House of Commons.

LÉVIS, 6th June, 1881.

DEAR SIR,—I am not aware of any over-payment made to Members on account of mileage; would you kindly specify those cases which, in your opinion, require explanation.

All communications relating to the audit of the accounts of the House must be addressed to me, except small matters of detail, which come under the direct control of the Accountant.

Yours, very truly,

J. G. BLANCHET.
Speaker, House of Commons.

J. L. McDOUGALL, Esq.,
Auditor-General.

OTTAWA, 20th June, 1881.

SIR,—Mr. Hartney, the Accountant of the House of Commons, has applied for power to withdraw from the bank \$5,551, amount of private bills fees deposited by him. I have given him the credit, and hope that you will procure the authority of Parliament for the disposal of these fees in future.

Your obedient servant,

J. L. McDOUGALL,
Auditor-General.

Hon. Dr. BLANCHET,
Speaker, House of Commons.

LEVIS, 27th June, 1881.

DEAR SIR,—We will try to regulate the disposal of the private bills fees during next Session of Parliament.

Yours respectfully,

J. G. BLANCHET.

Speaker, House of Commons.

J. L. McDougall, Esq.,
Auditor-General.

OTTAWA, 21st June, 1881.

DEAR SIR,—The Bank is being advised to cancel your credit to the extent of \$8,245.74. The cancellation will have the effect you desire, as you asked, except so far as the credit for the private bills fees is concerned. I shall not issue that credit until you find that you require it, as you will observe the \$100 error has been corrected.

Yours truly,

J. L. McDUGALL.

Auditor-General.

H. HARTNEY, Esq.,
Accountant, House of Commons.

OTTAWA, 13th September, 1881.

DEAR SIR,—When examining your pay sheets for salaries of officers of the House of Commons, I found that some of the officers had received more than was estimated or voted for them, the following being the cases of overpayment:—

Henry Hartney.....	\$200 00
D. W. McDonnell.....	400 00
J. P. Leprohon.....	416 68
L. Laframboise.....	100 00

If you will kindly explain how the differences arose I will feel much obliged.

Your obedient servant,

J. L. McDUGALL,

Auditor-General.

HENRY HARTNEY, Esq.,
Accountant, House of Commons.

OTTAWA, 14th September, 1881.

DEAR SIR,—In answer to your letter of the 13th instant, I beg to say that the sums therein mentioned as having been paid to Henry Hartney, D. W. McDonnell, over and above what was estimated and voted, viz., \$200 to the former and \$400 to the latter, were paid by the order of the Honorable the Commissioners of Internal Economy of the House, as those sums were formerly included in the salaries of those gentlemen, but withheld for a time and now restored. You will perceive they are estimated for and voted in the service of 1881-82.

Mr. Leprohon's Case.

This is an exactly similar case to that of Mr. Bourinot—but to which you have not drawn attention. In neither case was any sum voted for the individual, but for the offices they respectively held up to December last. Mr. Bourinot received a salary

of \$2,000 as First Assistant Clerk, but being then appointed the "Clerk of the House," he received by order the salary voted for the clerk, viz., \$3,400; up to December last, Mr. Leprohon received a salary of \$1,800 as Second Assistant Clerk, being the sum estimated and voted for that office, but at that time the office of First Assistant Clerk having become vacant, by the appointment of Mr. Bourinot to the clerkship, he was promoted to be the First Assistant Clerk, and by order received the salary voted for that office, viz., \$2,000.

There was also an estimate and vote for \$300 for a Secretary for the Honorable the Speaker, and Mr. Leprohon having been appointed to perform the duty, that sum was included in his salary, and so paid him.

Mr. Laframboise received an increase of salary at the rate of \$200 per annum to date, from the 1st of January last, by order of the Honorable the Speaker of the House.

Your obedient servant,

HENRY HARTNEY,

Accountant, House of Commons.

J. L. McDougall, Esq.,
Auditor-General.

OTTAWA, 14th September, 1881.

SIR,—In your letter of yesterday you mention the sum of \$416.68 was paid Mr. Leprohon more than was estimated or voted for him—is that sum correct? Please answer.

Yours, &c.,

H. HARTNEY.

J. L. McDougall, Esq.,
Auditor-General.

OTTAWA, 14th September, 1881.

SIR,—The amount \$416.68, stated in my letter of yesterday as having been overpaid to Mr. Leprohon as Second Clerk Assistant of the House of Commons is correct.

There is a sum of \$300 voted for the Speaker's Secretary; if Mr. Leprohon acted as such you may have included that amount in your pay list receipts, which would reduce the overpayment to \$116.68 or an increase of \$200 per annum since the 1st of December. Please explain why you have done so.

Your obedient servant,

J. L. McDougall,

Auditor-General.

HENRY HARTNEY, Esq.
Accountant, House of Commons.

OTTAWA, 25th October, 1881.

SIR,—I have the honor to enclose herewith a statement of your Parliamentary grants and the expenditures under them for the last fiscal year.

Be good enough to send me at your earliest convenience your explanations for the differences between the several appropriations and the disbursements under them as well when the outlay is greater as when it is less.

I wish to have your explanatory statement for the purpose of submitting it with my report.

Your obedient servant,

J. L. McDougall,

Auditor-General.

Hon. J. G. BLANCHET,
Speaker, House of Commons.

OTTAWA, 1st December, 1881.

SIR,—I have the honor to return herewith the statement of your expenditure during the fiscal year ended 30th June, 1881, on account of indemnity and contingencies of the House of Commons.

Your statement is correct in so far as the amount of your expenditure goes, and will differ from my report only in the classifications.

Yours respectfully,

J. L. McDOUGALL,
Auditor-General.

HENRY HARTNEY, Esq.,
Accountant, House of Commons.

OTTAWA, 1st December, 1881.

SIR,—I have the honor to send herewith the statement of your expenditure during the fiscal year ended 30th June, 1881, on account of Parliamentary printing, and beg to offer the following observations :

The expenditure shown by your statement is \$50,155.63, and the actual disbursements of cash during the year as shown by my report, is \$52,309.59. The difference is explained by the following statement :

Total cost of Parliamentary printing, as per		
Auditor's Report.....		\$52,309 59
Paper in stock beginning of year.....	\$2,158 37	
“ “ close of year.....	3,616 45	
		<hr/> 1,458 08
		<hr/> \$50,851 51
Amount treated as casual revenue in		
Receiver-General's account but as		
refund in your statement.....		695 88
		<hr/> \$50,155 63

Yours respectfully,

J. L. McDOUGALL,
Auditor-General.

HENRY HARTNEY, Esq.,
Accountant, House of Commons.

Appropriation Accounts for Fiscal Year ended 30th June, 1881—Continued.

ARTS, AGRICULTURE AND STATISTICS.

ACCOUNT of sums expended, compared with the sums granted, for the Year ended 30th June, 1881, showing the surplus or deficit upon each Vote.

Vote.	—	Grant.	Expendi- ture.	Expenditure compared with Grant.	
				Less than Granted.	More than Granted.
	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
To meet expenses in connection with the care of Public Archives.. <i>a</i>	.....	5,000 00	4,248 25	751 75	
To meet expenses in connection with Patent Record— Supply Act, 1880-81..... <i>b</i>	7,200 00				
Unexpended Balance of Appropriation of 1879-80, carried for- ward by O.C., 16th June, 1880..... \$3,621 61					
Less—Lapsed 30th September, 1880, not having been then expended..... 2,481 95					
	1,139 66	8,339 66	8,244 95	94 71	
To meet expenses in connection with preparation of Criminal Statis- tics— Supply Act, 1880-81..... <i>c</i>	5,000 00				
Unexpended Balance of Appropriation of 1879-80, carried for- ward by O.C., 16th June, 1880..... \$771 65					
Less—Lapsed 30th September, 1880, not having been then expended..... 670 80					
	100 85	5,100 85	2,960 54	2,140 31	

I certify that these accounts have been examined under my directions and are correct.

J. L. McDOUGALL,
Auditor-General.

Examined,
H. G. DUNIEVIE.

REMARKS.

OTTAWA, 30th November, 1881.

a. SIR,—In answer to your letter of the 21st instant, respecting the balances remaining unexpended at the close of the last fiscal year on which you ask information, I have to state that the amount, \$751.75, on Public Archives account, was unexpended owing to the fact that the copying of historical documents, for which the grant was principally voted, has not proceeded as rapidly as expected, and, therefore, the expenditure was smaller than estimated.

b. The balance of \$94.71 unexpended on Patent Record account is owing to the fact, that to avoid over-expenditure, the estimates were made for a certain number of patents over the actually expected number.

c. As regards Criminal Statistics the unexpended balance is due to the printed forms of the previous year being almost sufficient to carry on the operations of the past year

* * * * * *

I have the honor to be, Sir,

Your obedient servant,

J. C. TACHÉ,

Deputy Minister of Agriculture.

J. L. McDougall, Esq.,

Auditor-General.

Appropriation Accounts for Fiscal Year ended 30th June, 1881—Continued.

ARTS, AGRICULTURE AND STATISTICS—Continued.

ACCOUNT of sums expended, compared with the sums granted, for the Year ended 30th June, 1881, showing the surplus or deficit upon each Vote.

Vote.	—	Grant.	Expendi- ture.	Expenditure compared with Grant.	
				Less than Granted.	More than Granted.
	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
To meet expenses in connection with the Census—					
Supply Act of 1880-81	200,000 00				
Unexpended balance of Appropria- tion of 1879-80, carried forward by Order in Council, 16th June, 1880	1,126 85	201,126 85	127,033 56	74,093 29	
To provide grant to assist in giving to the forthcoming Quebec Exhi- bition (to be held at Montreal), a Dominion character; the distri- bution of the grant, or any part thereof, to be applied and appor- tioned in such way as to satisfy the Minister of Agriculture.....	.....	5,000 00	5,000 00	.....
To meet expenses in connection with the Paris Exhibition—					
* Unexpended balance of Supple- mentary Vote of 1879-80, carried forward by Order in Council, 16th June, 1880.....	23,377 49				
Less lapsed, 30th September, 1880, not having been then expended....	23,157 10	220 39	220 39		

* NOTE.—After the balance available on this appropriation had lapsed, the sum of \$1,762.60 was paid Mr. Keefer for balance of his expenditure, and charged to Unforeseen Expenses, by Order in Council, 17th June, 1881.

I certify that these accounts have been examined under my directions and are correct.

J. L. McDOUGALL,

Auditor-General.

Examined,

H. G. DUNLEVIE.

REMARKS.

OTTAWA, 5th December, 1881.

SIR,—In relation to the productions of the Census accounts, and the auditing thereof, I think it would be almost impossible to effect it for the year 1880-81, for the simple reason that, apart from the pay-list of persons employed on Census work in the Department, the rest of the accounts were not settled on the 30th June last. Some accounts had been rendered, others had not been yet presented, others are for works not then furnished, and others were a subject of correspondence.

The reason of the old grant of the Census not being expended, arises from the fact that considerable savings were made on various heads of expenditure, as compared with the Estimates based on the expenses of the last Census.

I have the honor to be, Sir,

Your obedient servant,

J. C. TACHÉ,

Deputy Minister of Agriculture.

J. L. McDougall, Esq.,
Auditor-General.

Appropriation Accounts for Fiscal Year ended 30th June, 1881—Continued.

ARTS, AGRICULTURE AND STATISTICS—Concluded.

ACCOUNT of sums expended, compared with the sums estimated under Statute, for the Fiscal Year ended 30th June, 1881.

Service.	—	Expendi- ture.	Expenditure compared with Grant.	
			Less than Grant.	More than Grant.
	\$ cts.	\$ cts.	\$ cts.	\$ cts.
Registration of Marriages, Baptisms and Burials, Province of Quebec.....	1,734 00	.....	1,734 00

I certify that this account has been examined under my directions and is correct.

J. L. McDOUGALL,
Auditor-General.

Examined,
H. G. DUNLEVIE.

OTTAWA, 18th November, 1881.

SIR,—I am directed by the Minister of Agriculture to return to you herewith the Appropriation Accounts transmitted to this Department in your letters of 31st October last and of the 3rd instant, with the following remarks thereon.

2.—Registration, Quebec.

The expenditure under this heading is not paid by this Department, but by the Finance Department, in accordance with the Statute authorizing it. This Department only certifies to the receipt of one copy of the Returns.

* * * * *

I have the honor to be, Sir,
Your obedient servant,

H. B. SMALL,
Acting Secretary, Department of Agriculture.

J. L. McDOUGALL, Esq.,
Auditor-General.

Appropriation Accounts for Fiscal Year ended 30th June, 1881—Continued.

IMMIGRATION AND QUARANTINE.

ACCOUNT of sums expended, compared with the sums granted, for the Year ended 30th June, 1881, showing the surplus or deficit upon each sub-head of Vote.

Service.	Grant.	Expendi- ture.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	\$ cts.	\$ cts.	\$ cts.	\$ cts.
Salaries of Immigration Agents and employés. <i>a</i>	16,550 00	19,471 46	.....	2,921 46
Clerks and Messengers in London, Eng., Office <i>b</i>	7,000 00	8,339 17	.....	1,339 17
Salaries of Special Agents in Europe..... <i>c</i>	5,200 00	5,778 43	.....	578 43
Contingencies of Canadian and other agencies <i>d</i>	24,000 00	11,828 76	12,171 24	
Travelling expenses of Travelling Agents in Europe..... <i>e</i>	7,000 00	13,590 61	.....	6,590 61
Towards assisting Immigration and Immigration Expenses, Supply Act of 1880-81 <i>f</i> \$100,000 00				
Portion of unexpended balance of Ap- propriation of 1879-80, carried for- ward by O.C., 16th June, 1880..... <i>g</i>	14,261 66	114,261 66	136,107 94	21,846 28
Towards settling accounts for Immigration Com- mission, outstanding since 1876..... <i>g</i>	8,000 00	.....	8,000 00	
Amount required to recoup, in part, the large expenditure for Immigration in 1874-75 made by the Government of New Brunswick, carried forward from Supplementary Appropriation of 1879-80 by O.C., 5th July, 1880..... <i>h</i>	10,000 00	10,000 00		
To pay Intercolonial Railway for transport of immi- grants arrived at Halifax during the winter of 1879-80, not contemplated nor provided for in the ordinary Vote for Immigration.....	9,134 68	9,134 68		
Total Grant.....	201,146 34	.....	20,171 24	33,275 95
Total Expenditure.....	.....	214,251 05	.....	20,171 24
Over-expended.....	.....	.....	.....	13,104 71

Revenue—Immigration 1,500 00

I certify that this account has been examined under my directions and is correct.

J. L. McDOUGALL,
Auditor-General.

Examined,
H. G. DUNLEVIE.

REMARKS.

DEPARTMENT OF AGRICULTURE,
OTTAWA, 15th December, 1881.

SIR,—I have an instruction from the Minister of Agriculture to inform you that the expenditure under the heading of "Immigration" has actually exceeded the grant of Parliament by \$13,104.71. But an anticipated refund of a two-thirds proportion of inland transport by the Ontario Government, which was taken into account when the estimates were made and submitted to Parliament, will, if it is paid, cover the excess.

In the event, however, of non-payment by the Ontario Government, either in whole or in part, a Governor General's warrant will be applied for to cover the deficiency.

I have the honor to be, Sir,

Your obedient servant,

JOHN LOWE,

Secretary, Department of Agriculture.

J. L. McDougall, Esq.,

Auditor-General.

Appropriation Accounts for Fiscal Year ended 30th June, 1881—Continued.

IMMIGRATION AND QUARANTINE—Continued.

(a) SALARIES of Immigration Agents and Employés.

Agency.	Names of Staff.	Grant.	Expenditure.	Expenditure compared with Grant.	
				Less than Granted.	More than Granted.
		\$ cts.	\$ cts.	\$ cts.	\$ cts.
Quebec	L. Stafford, Agent, 12 months.....	1,500 00	1,500 00		
	P. Doyle, Assistant.....	1,000 00	1,000 00		
	L. Stein, Clerk.....	1,000 00	1,000 00		
	W. Anderson, Interpreter	450 00	450 00		
Montreal.....	J. Lilly, Messenger.....	200 00	200 00		
	J. J. Daley, Agent.....	1,200 00	1,200 00		
	Wm. McNichols, Assistant.....		912 50		912 50
	J. Quinn, Messenger.....		365 00		365 00
Ottawa.....	W. J. Wills, Agent.....	1,200 00	1,200 00		
	H. Maas, Interpreter.....		365 00		365 00
Kingston.....	R. Macpherson, Agent.....	1,100 00	1,100 00		
	H. Hitchin, Messenger.....		365 00		365 00
Toronto.....	J. A. Donaldson, Agent.....	1,400 00	1,400 00		
	A. Gaunt, Messenger.....		365 00		365 00
Hamilton.....	J. Smith, Agent.....	1,100 00	1,100 00		
	R. Russman, Interpreter.....		365 00		365 00
London, Ont....	Andrew Ross.....		49 00		49 00
	A. G. Smyth, Agent.....	800 00	799 96	0 04	
	J. Hunter, Messenger.....		365 00		365 00
Halifax.....	E. Clay, Agent.....	1,000 00	1,000 00		
	Wm. Anderson, Interpreter.....		180 00		180 00
St. John, N.B....	S. Gardner, Agent.....	1,000 00	1,000 00		
Manitoba.....	W. Hespeler do	2,400 00	1,400 00	1,000 00	
	Alex. Sims, Messenger.....		240 00		240 00
N.-W. Territories	J. E. Têtu, Agent.....	1,200 00	1,000 00	200 00	
	C. P. Gaudet, Caretaker.....		550 00		550 00
	Total Grant.....	16,550 00		1,200 04	4,121 50
	Total Expenditure.....		19,471 46		1,200 04
	Over-expended.....				2,921 46

I certify that this account has been examined under my directions and is correct.

J. L. McDOUGALL,

Auditor-General.

Examined,

H. G. DUNLEVIE.

Appropriation Accounts for Fiscal Year ended 30th June, 1881—Continued.

IMMIGRATION AND QUARANTINE—*Continued.*

(b) CLERKS and Messengers in London, Eng., Office.

Name.	Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
				Less than Granted.	More than Granted.
		\$ cts.	£ s. d.	\$ cts.	\$ cts.
Hon. Wm. Anand.....	6 months' salary and allowance.....		585 19 0		
F. S. Dore.....	12 do as Accountant.....		513 13 0		
E. W. A. Dixon..	12 do Clerk.....		122 5 0		
J. Colmer.....	Salary from 24th March, 1880, to 30th June, 1881, as Private Secretary.....		278 4 7		
C. Howard.....	4½ months' salary as Clerk.....		37 12 0		
C. F. Just.....	3 do do.....		31 5 0		
M. Pope.....	12 do Messenger.....		54 12 0		
S. J. Wilkinson..	13½ do do.....		90 0 0		
			1,713 10 7		
	Total Grant.....	7,000 00			
	Total Expenditure.....		8,339 17		
	Over expended.....				1,339 17

(c) SALARIES of Special Agents in Europe.

John Dyke.....	12 months' salary, agent at Liverpool..		369 16 0		
Thos. Graham...	do do Glasgow..		246 11 0		
Chas. Foy.....	do do Belfast....		205 10 0		
Thos. Connolly..	do do Dublin.....		205 10 0		
J. W. Down.....	do Travelling Agent....		100 0 0		
Dr. Otto Hahn...	Allowance		60 0 0		
			1,187 17 0		
	Total Grant.....	5,200 00			
	Total Expenditure.....		\$5,778 43		
	Over expended.....				578 43

I certify that these accounts have been examined under my directions and are correct.

J. L. McDOUGALL,

Auditor-General.

Examined

H. G. DUNLEVIE.

Appropriation Accounts for Fiscal Year ended 30th June, 1881—Continued.

IMMIGRATION AND QUARANTINE—Continued.

(d) CONTINGENCIES of Canadian and other Agencies.

Agency.	Agent.	Grant.	Expenditure.	Expenditure compared with Grant.	
				Less than Granted.	More than Granted.
		\$ cts.	\$ cts.	\$ cts.	\$ cts.
Quebec	L. Stafford, Contingencies.....		2,635 16		
Montreal.....	J. J. Daley do		2,048 79		
Ottawa.....	W. J. Willis do		1,497 89		
Kingston.....	R. Macpherson do		643 39		
Toronto.....	J. A. Donaldson do		1,652 68		
Hamilton.....	J. Smith do		472 63		
London, Ont.....	A. G. Smyth do		482 20		
Halifax.....	E. Clay do		575 85		
St. John, N.B.....	S. Gardner do		186 25		
Manitoba.....	W. Hespeler do		803 59		
N.W. Territories	J. E. Tétu do		830 33		
	Total Grant	24,000 00			
	Total Expenditure		11,828 76		
	Balance unexpended.....			12,171 24	

(e) TRAVELLING Expenses of Travelling Agents in Europe.

			£ s. d.		
Liverpool	John Dyke		859 7 8		
Glasgow.....	Thomas Graham.....		673 9 7		
Belfast.....	Chas. Foy.....		551 19 10		
Dublin	Thos. Connolly.....		280 11 10		
Travelling Agent	J. W. Down.....		326 16 3		
do ..	Angus Nicholson		100 6 8		
			£2,792 11 10		
	Total Grant	7,000 00			
	Total Expenditure		\$13,590 61		
	Over-expended				6,590 61

I certify that these accounts have been examined under my directions and are correct.

J. L. McDOUGALL,

Auditor-General.

Examined,

H. G. DUNLEVIE.

Appropriation Accounts for Fiscal Year ended 30th June, 1881—Continued.

IMMIGRATION AND QUARANTINE—Continued.

(f) TOWARDS assisting Immigration and Immigration Expenses.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	\$ cts.	\$ cts.	\$ cts.	\$ cts.
Transport of Immigrants.....		46,321 84		
Contingencies of London, England, Office, £5,475 17s. 11d.		26,649 36		
Salaries of regular Travelling Agents.		7,033 32		
Travelling expenses do		7,610 20		
Services and expenses of special Travelling Agents.		5,646 72		
Travelling expenses of Minister and officers of the Department		1,359 53		
Services of Extra Clerks employed in the Depart- ment.....		2,060 50		
Special services outside of Department.....		2,538 96		
Services of Mail Clerks on Ocean Steamers.....		800 00		
Commission on Immigrants.....		935 00		
Meals to Immigrants.....		4,460 23		
Guardians at Point Lévis.....		874 00		
Tenant Farmer's Delegates		6,110 70		
Printing, advertising, &c. (not including expendi- ture in England).....		22,772 95		
Miscellaneous.....		934 63		
Total Grant.....	114,261 66			
Total Expenditure.....		136,107 94		
Over-expended.....				21,846 28

(h) Amount required to recoup, in part, the large expenditure for Immigration in 1874-75, made by the Government of New Brunswick.

Repaid to the Province of New Brunswick.....		8,500 00		
Retained in payment of Province of New Brun- swick's share of expenses of London, (England,) Office in 1876-77.		1,500 00		
Total Grant.....	10,000 00			
Total Expenditure.....		10,000 00		

I certify that these accounts have been examined under my directions and are correct.

J. L. McDUGALL,

Auditor-General.

Examined,

H. G. DUNLEVIE.

Appropriation Accounts for Fiscal Year ended 30th June, 1881—Continued.

IMMIGRATION AND QUARANTINE—*Continued.*

Summary of Expenditure.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	\$ cts.	\$ cts.	\$ cts.	\$ cts.
<i>In Canada.</i>				
Salaries of Immigration Agents and Employés.....		19,471 46		
Contingencies of Canadian and other Agencies.....		11,828 76		
Towards assisting Immigration and Immigration expenses.....		118,593 26		
Recouped to Province of New Brunswick.....		10,000 00		
			159,893 48	
<i>In England.</i>				
Clerks and Messengers in London, (England,) Office.....		8,339 17		
Salaries of Special Agents in Europe.....		5,778 43		
Travelling expenses of Travelling Agents in Europe.....		13,590 61		
Contingencies of London, England, Office.....		26,649 36		
			54,357 57	
Total Expenditure.....				214,251 05

I certify that this account has been examined under my directions and is correct.

J. L. McDOUGALL,

Auditor-General.

Examined,

H. G. DUNLEVIE.

Appropriation Accounts for Fiscal Year ended 30th June, 1881—Continued.

IMMIGRATION AND QUARANTINE—Continued.

ACCOUNT of sums expended, compared with the sum granted, for the Year ended 30th June, 1881, showing the surplus or deficit upon each sub-head of Vote.

Service.	—	Grant.	Expenditure.	Expenditure compared with Grant.	
				Less than Estimated.	More than Estimated.
<i>Quarantine.</i>	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
Medical Inspection, Quebec. <i>a</i>	.....	1,300 00	1,299 96	0 04	
Quarantine, Grosse Isle..... <i>b</i>	.....	9,566 00	8,364 14	1,201 86	
do St. John, N.B..... <i>c</i>	.....	2,400 00	1,905 90	494 10	
do Pictou, N.S..... <i>d</i>	.....	800 00	737 85	62 15	
do Halifax, N.S..... <i>e</i>	.....	3,200 00	2,504 92	695 08	
do Charlottetown, P.E.I. <i>f</i>	.....	1,000 00	865 81	134 19	
Towards assisting in the maintenance of the Tracadie Lazaretto <i>g</i>	.....	3,000 00	2,698 11	301 89	
To meet expenses of precautionary measures for Public Health.... <i>h</i>	5,000 00				
Cattle Quarantine.....	10,000 00				
Part of unexpended balance of Appropriation of 1879-80, carried forward by Order in Council.....	295 94				
		15,295 94	18,185 25	.....	2,889 31
Total Grant.....		36,561 94	.....	2,889 31	2,889 31
Total Expenditure.....		.....	36,561 94		

I certify that this account has been examined under my directions and is correct.

J. L. McDOUGALL,

Auditor-General.

Examined,

H. G. DUNLEVIE.

REMARKS.

OTTAWA, 18th November, 1881.

SIR,—I am directed by the Minister of Agriculture to return to you herewith the Appropriation Accounts, transmitted to this Department in your letters of 31st October last, and of the 3rd instant, with the following remarks thereon.

* * * * * *

(b.) Quarantine—Grosse Isle.

The grant for this as a whole is not exceeded, but the sub-heads of expenditure vary from one year to another, according to circumstances and requirements. In the present statement there are extra payments for wintering party, and for two extra months of April and November, beyond the ordinary quarantine period of six months estimated for. The opening and closing of Quarantine at Grosse Isle depends in a great measure on the season of navigation, subject, however, to the orders of the Minister of Agriculture.

I have the honor to be, Sir,

Your obedient servant,

H. B. SMALL,

Acting Secretary, Department of Agriculture.

J. L. McDougall, Esq.,
Auditor-General.

OTTAWA, 30th November, 1881.

SIR,—In answer to your letter of the 24th November, I have to state that the balances remaining unexpended of the grants for the maintenance of the Quarantine at (c.) St. John; (d.) Pictou; (e.) Halifax; (f.) Charlottetown, have been so saved through the absence of disease at these stations.

* * * * * *

have the honor to be, Sir,

Your obedient servant,

J. C. TACHÉ,

Deputy Minister of Agriculture.

J. L. McDougall, Esq.,
Auditor-General.

OTTAWA, 5th December, 1881.

SIR,—The reason why the grant for the Tracadie Lazaretto was not altogether expended during the past Fiscal Year comes from the fact that, although all the salaries for that year were paid from that grant, a small portion of the maintenance had been provided for by the New Brunswick Government previous to the transfer.

I have the honor to be, Sir,

Your obedient servant,

J. C. TACHÉ.

Deputy Minister of Agriculture.

J. L. McDougall, Esq.,
Auditor-General.

DEPARTMENT OF AGRICULTURE,
OTTAWA, 15th December, 1881.

SIR,—I have an instruction from the Minister of Agriculture to inform you, in reference to the expenditure for "Public Health and Cattle Quarantine," that the monthly statements of expenditure, rendered by this Department to you, amounted to \$18,185.25. This expenditure was caused by necessity for immediate construction of cattle sheds, owing to the arrival, unexpectedly, of large numbers of valuable cattle imported for breeding purposes.

If, however, the Vote for 1880-1 is supplemented by \$295.94 from the unexpended balances on these sub-heads from the previous year, carried forward by Order in Council of 16th June, 1880, there will not be any over-expenditure.

I have the honor to be, Sir,

Your obedient servant,

JOHN LOWE,

Secretary, Department of Agriculture.

J. L. McDougall, Esq.,
Auditor-General.

Appropriation Accounts for Fiscal Year ended 30th June, 1881—Continued.

IMMIGRATION AND QUARANTINE—Continued.

(a) MEDICAL Inspection, Quebec.

Name.	Quarantine.	Grant.	Expendi- ture.	Expenditure, compared with Grant.	
				Less than Granted.	More than Granted.
		\$ cts.	\$ cts.	\$ cts.	\$ cts.
A. Rowand, M.D.	Medical Inspector, 12 months.....	900 00	900 00		
do	Boat service do	400 00	399 96	0 04	
	Total Grant.....	1,300 00			
	Total Expenditure.....		1,299 96		
	Balance unexpended.....			0 04	

(b) QUARANTINE, Grosse Isle.

F. Montizambert.	Medical Superintendent, 8 months.....	1,206 00	1,600 00		400 00
M. McKay	Hospital Steward, 7½ do .	450 00	562 50		112 50
A. Andrews	Norwegian Interpreter, 7½ do .	300 00	475 00		175 00
W. Brantigan....	Asst Hospital Steward, 7½ do .	200 00	350 00		150 00
Come Langlois..	Boatman, 7½ do .	210 00	392 50		182 50
Geo. Daucause...	do 7½ do .	210 00	362 50		152 50
Xavier Turcotte.	do 7½ do .	180 00	325 00		145 00
John Turcotte....	do 7½ do .	180 00	325 00		145 00
Edward Mason....	Baker, carter, &c. 7½ do .	300 00	525 00		225 00
Rev. E. Jones....	Chaplain.....		200 00		200 00
Rev. J. B. Bolduc	do		200 00		200 00
	Transport boat and steam service	1,200 00	1,200 00		
	Food and medicine.....	1,600 00	267 85	1,332 15	
	Contingencies and unforeseen expenses	3,536 00	1,578 79	1,957 21	
	Total Grant.....	9,566 00		3,289 36	2,087 50
	Total Expenditure.....		8,364 14		
	Balance unexpended.....			1,201 86	

(c) QUARANTINE, St. John, N.B.

W. S. Harding,					
M.D.	Inspecting Physician	1,000 00	1,000 00		
C. Doherty	Hospital Stewardess	300 00	300 00		
W. S. Harding,					
M.D.	Boat service.....	600 00	600 00		
do	Contingencies.....	500 00	5 90	494 10	
	Total Grant	2,400 00			
	Total Expenditure.....		1,905 90		
	Balance unexpended.....			494 10	

Appropriation Accounts for Fiscal Year ended 30th June, 1881—Continued.

IMMIGRATION AND QUARANTINE—Continued.

(d) QUARANTINE, Pictou, N.S.

Quarantine.		Grant.	Expenditure.	Expenditure compared with Grant.	
				Less than Granted.	More than Granted.
		\$ cts.	\$ cts.	\$ cts.	\$ cts.
H. Kirkwood, M.D.	Inspecting Physician.....	400 00	400 00		
M. McKenzie.....	Steward.....	300 00	300 00		
H. Kirkwood, M.D.	Fittings, bedding and contingencies.....	100 00	37 85	62 15	
	Total Grant.....	800 00			
	Total Expenditure.....		737 85		
	Balance unexpended.....			62 15	

(e) QUARANTINE, Halifax, N. S.

W. W. Wickwire, M.D.	Inspecting Physician.....	1,000 00	1,000 00		
Rev. John Woods	Chaplain.....	100 00	99 96	0 04	
	do	100 00		100 00	
John Devlin.....	Steward.....	560 00	560 00		
Mary Devlin.....	Matron	150 00	150 00		
W. W. Wickwire, M.D.	Boat service.....	600 00	600 00		
Sundry persons..	Contingencies.....	690 00	94 96	595 04	
	Total Grant.....	3,200 00			
	Total Expenditure.....		2,504 92		
	Balance unexpended			695 08	

(f) QUARANTINE, Charlottetown, P. E. I.

W. H. Hobkirk, M.D.	Inspecting Physician.....	400 00	400 00		
Thomas Cullen...	Steward.....	300 00	300 00		
Sundry persons..	Contingencies.....	300 00	165 81	134 19	
	Total Grant.....	1,000 00			
	Total Expenditure.....		865 81		
	Balance unexpended.....			134 19	

Appropriation Accounts for Fiscal Year ended 30th June, 1881—Continued.

IMMIGRATION AND QUARANTINE—Continued.

(g) Tracadie Lazaretto.

	Grant.	Expenditure.		Expenditure. compared with Grant.	
				Less than Granted.	More than Granted.
	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
Tracadie Lazaretto	3,000 00				
Salaries—					
Rev. Sister Brault		800 00			
A. C. Smith, M.D.....		200 00			
Rev. J. A. Babineau.....		100 00			
Maintenance		1,532 04			
Insurance		66 07			
Total Expenditure.....			2,698 11		
Balance unexpended.....				301 89	

(h) Public Health and Cattle Quarantine.

Public health	5,000 00				
Medical services.....		1,166 15			
Pamphlets		722 50			
Sundry expenses.....		170 34			
			2,058 99	2,941 01	
Cattle Quarantine	10,000 00				
Part of unexpended balance of Appropriation of 1879-80 carried forward by Order in Council, 16th June, 1880	295 94				
Salaries of Inspectors and others.....		4,953 53			
Expenses do do		2,299 12			
Telegraphing, travelling and other expenses		475 11			
Professional services.....		70 00			
Rent of field and lot, Point Lévis.....		70 00			
Erection of sheds and fencing, Point Lévis.....		8,258 50			
			16,126 26		
Total Grant	15,295 94			2,941 01	5,830 32
Total expenditure			18,185 25		2,941 01
Over-expended					2,889 31

I certify that these accounts have been examined under my directions and are correct.

J. L. McDOUGALL,

Auditor-General.

Examined,

H. G. DUNLEVIE.

AUDITOR-GENERAL'S OFFICE,
OTTAWA, 31st January, 1881.

SIR,—I have the honor to submit the following observations on the appropriation accounts of your Department, for the first four months of the current fiscal year.

Classification on Statement.

In reference to this point, I have already, in previous letters, called your attention to charges which, in my opinion, were not placed under their appropriate sub-heads, such as salaries of Assistant Agents and Messengers, salaries of Chaplains and of Staff at Gross Isle, for the time over six months that they are engaged. I observe that the same classification is still followed.

The estimates for the current year provide a sum for the "Travelling Expenses of Travelling Agents in Europe," but no amount is provided for the travelling expenses of Travelling Agents on this Continent, which are charged to General Expenditure.

The expenditure in connection with the transport to St. John, N.B., and other charges on Manitoba exhibits, amounting to \$234.72 has been charged to General Expenditure, Immigration, instead of to Arts, Agriculture and Statistics. It would be better that sufficient to cover the whole expenditure in connection therewith, if there is any more than that stated, be provided for in the Supplementary Estimates, and a transfer of the expenditure be made.

Vouchers.

I have observed in a few cases, that accounts bear the signature of Mr. Lowe. I would very much like, if it were made the rule, to have all accounts certified by some person in your Department.

The Grand Trunk Railway transport accounts should be procured in duplicate, so that you may have a copy, and furnish one to this office. You will please note, that all I require is a summary of the accounts as paid, certified as correct by the Department, and receipted by the Grand Trunk Railway Company.

I have observed that a per diem allowance for expenses is made to many of the travelling agents on this Continent, of which no details whatever are given.

The agents in Europe, though paid a per diem allowance, are required to furnish details of their expenditure, and as much as possible vouchers in support thereof. They add a certificate or declaration that the expenditure was actually made, and for the benefit and in the service of the Government. Could a like course not be followed on this Continent? You will please furnish me with a list of those agents to whom such allowance is made, stating amounts to each, and the authority on which it is made. Why are some allowed an extra amount for telegrams, postage, &c.

* * * * *

Voucher 173, J. Jobin, \$2,422.75, construction of cattle sheds, Pt. Levis. Was this work done under contract? If not, details should be given, and in either case a certificate of an officer of the Department as to the satisfactory completion of the work should be attached. Why was this work not done as usual under the supervision of the Department of Public Works?

* * * * *

As to the salary and allowance to Dr. Montizambert, to which I have previously referred, I may say that his salary, by Order in Council, as well as by the estimates, is fixed at \$1,200. When examining the accounts of 1878-79 and on pointing out that

he was paid \$1,600 on the pay lists, instead of \$1,200, the difference was explained as an allowance to Dr. Montizambert for rations and horse hire, the fact that this allowance was paid him through contingencies having been at that time overlooked; when on examining and reporting on the accounts of 1879-80, it was found that he had been paid \$1,600, as well as an allowance of \$144, and explanation was asked for. You state, in reply, in your letter of 22nd November last, that a full explanation had been made the previous year.

As that explanation only covered a salary of \$1,200 and an allowance of \$400 I have yet to ask the reason why he was paid \$1,600 and an allowance of \$444.

I have the honor to be, Sir,

Your obedient servant,

J. L. McDOUGALL,
Auditor-General.

J. C. TACHÉ,
Deputy Minister of Agriculture.

OTTAWA, 1st April, 1881.

SIR,—In my examination of your appropriation statement for January, I find that D. McEachran was paid the sum of \$125, salary for the month; whereas all previous payments were \$83.33.

Please explain, and be good enough to quote the Order in Council, or other authority, for the increase of this gentlemen's salary.

I have the honor to be, Sir,

Your obedient servant,

J. L. McDOUGALL,
Auditor-General.

Dr. J. C. TACHÉ,
Deputy Minister of Agriculture.

AUDITOR GENERAL'S OFFICE,
OTTAWA, 30th May, 1881.

SIR,—

* * * * *

I would beg leave to submit the following observations on the statements and vouchers furnished in support of expenditure at London, England, office, for the nine months ended 31st March, 1881.

* * * * *

Agent's Expenditure.

3rd. I would draw your attention to the allowance of \$4 per diem, made the agents in Europe, for travelling expenses.

Mr. Dyke, the Agent at Liverpool, expends his allowance in paying a clerk telegrams to papers, entertaining emigrants and capitalists, and for travelling and incidental expenses; and he attaches a certificate to his statement, that he has expended it in the interest of the Government of Canada.

Mr. Graham, the Agent at Glasgow, returns the whole of his allowance as for travelling expenses, gives no details, nor adds a certificate. He also makes a separate charge for his clerk.

Mr. Foy, the Agent at Belfast, does not state for what purpose his allowance has been expended, nor does he add any certificate. He is allowed for his clerk in addition.

As these agents are now located at particular cities, at which they have established offices, would it not be possible, without taking from the efficiency of their duties, to stop the allowances? This kind of payment is contrary to the spirit of the Audit Act, which contemplates the production of details and vouchers for all expenditure. It seems sufficiently easy in their case, as in those of other public servants, to provide evidence of actual and necessary expenditure.

* * * * *

I have the honor to be, Sir,
Your obedient servant,

J. L. McDOUGALL,
Auditor-General.

Dr. J. C. TACHÉ,
Deputy Minister of Agriculture.

QUARANTINE STATION,
GROSSE ILE, 19th July, 1881.

SIR,—I have the honor to acknowledge the receipt of your letter, dated the 16th inst., asking me to explain for the Auditor-General the salary and allowances of my office.

All the quarantine staff here used to be engaged each spring for the six months from 1st May to 31st October at so much per day, or per month each. The Medical Superintendent then received \$300 a month salary, \$1,800 for the six months. This was afterwards reduced, at a time when reductions were made throughout the Civil Service, to \$200 a month, \$1,200 for the six months, and is one of the very few salaries that have not since been restored to their previous amounts. Later on, the staff became permanent, and their six months salaries were voted them, and have been so voted ever since. As ships began to arrive earlier in the spring it was found necessary to open their station before the 1st of May, and the staff were accordingly brought down each year at some uncertain day about the middle of April, and all paid per day, out of contingencies, at the rates of their salaries for these extra days in April. That was the position of affairs when I first became acquainted with the station in 1866.

In 1874, the Government decided, instead of closing the station at the end of October, to keep it open until the close of navigation, and I was instructed officially in October of that year. We have since that date been given extra pay, out of contingencies, for this extra month of November.

In 1877-78, I drew the attention of the then Minister of Agriculture to the inconvenience and loss to the men of the uncertain date at which we were liable to be called on duty in April, and he fixed the 15th of April as the day on which the most of the staff should come on pay; but in view of the fact that I have to work for some time previously, ordering, preparing and arranging about stores, uniforms, hospital provisions, &c., &c., he authorized my coming on duty and pay yearly from the 1st of April.

Accordingly, since those dates, I receive my six months salary of \$200 a month, \$1,200 as voted from 1st May to 31st October, and my extra pay, out of contingencies, for the extra months of April and November—\$200 each month—\$400, making my total salary for eight months service, \$1,600. Dr. Douglas, my predecessor, when living was much cheaper, received \$1,800 for six months' service.

The allowance of \$444 are made up as follows:—\$200 for expenses of horse, conveyance and man. This allowance has always been attached to the office. The station is a mile and a half long, and the Medical Superintendant has to pass many times a day, on duty, from one extremity to the other.

And \$244 in lieu of rations. All medical officers attached to this station, Superintendents and Assistants, permanent and temporary, have been allowed \$1

a day in lieu of rations. From April 1st to November 30th is 244 days, which, at \$1 a day, gives the \$244.

These two allowances have always been paid out of contingencies. The ration allowance was assured to me by the Minister at the time of my appointment, and the allowance for horse and conveyance, &c., was re-assured to me by an official letter in 1869.

I have the honor to be, Sir,

Your obedient servant,

FREDERICK MONTIZAMBERT, M.D., Edin.,

Medical Superintendent

The Accountant,

Department of Agriculture

OTTAWA, 14th October, 1831.

SIR,—

* * * * *

I am sending herewith two statements of the Bank of Montreal:—

1st. The expenditure from July, 1830, to February, 1831, £7,231 19s. 9d.

2nd. The letter of credit account, February to 30th June, 1831, £4,724 8s. 9d.

These statements were received from Mr. Fraser, of the Finance Department, and are now being returned to allow you to take a copy of them. None of the cheques as shown by Statement No. 1, nor those drawn by Mr. Annand against advances made to him during the early part of the year, have yet been received. I have previously asked for them, and would now request you to have them forwarded as soon as possible.

In my letter of the 30th May last, paragraph 3, I referred to agents' expenditure in England, and per diem allowances made to them. In Mr. Colmer's memorandum of the 29th June, he considers this as a matter to be determined by the Department. I would again beg to call your attention to the subject.

* * * * *

I have the honor to be, Sir,

Your obedient servant, .

J. L. McDOUGALL,

Auditor-General.

Dr. J. C. TACHÉ,

Deputy Minister of Agriculture.

Appropriation Accounts for Fiscal Year ended 30th June, 1881—Continued.

PENSIONS.

ACCOUNT of sums expended, compared with the sums granted for the Year ended 30th June, 1881, showing the surplus or deficit upon each sub-head of Vote.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Estimated.	More than Estimated.
	\$ cts.	\$ cts.	\$ cts.	\$ cts.
John Bright, Messenger.....	80 00	80 00		
New Militia Pensions—				
Mrs. Caroline McEachren and 4 children	238 00	238 00		
Janet Anderson.....	110 00	110 00		
Margaret McKenzie.....	80 00	80 00		
Mary Anne Richey and 1 child.....	288 00	288 00		
Mary Morrison.....	80 00	80 00		
Louise Prudhomme.....	110 00	110 00		
Virginie Charron and 4 children.....	150 00	150 00		
Paul M. Robbins.....	146 00	146 40		0 40
Charles T. Bell.....	73 00	73 20		0 20
Alexander Oliphant.....	109 50	109 80		0 30
Charles Lugsden.....	91 25	91 50		0 25
Thomas Charters.....	91 25	91 50		0 25
Charles T. Robertson.....	110 00	110 00		
Percy G. Routh.....	400 00	400 00		
Richard S. King.....	400 00	400 00		
George A. McKenzie.....	73 00	73 20		0 20
Edwin Hilder.....	146 00	146 40		0 40
Fergus Schofield.....	73 00	73 20		0 20
John Bradley.....	109 50	109 80		0 30
James Bryan.....	109 50	109 80		0 30
Ensign W. Fahey.....	200 00	200 00		
Mary Hodgins and 3 children.....	191 00	191 00		
John Martin.....	110 00	110 00		
*A. W. Stevenson.....	110 00	12 50	97 50	
Mrs. J. Thorburn.....	150 00	150 00		
†Mrs. P. T. Worthington and 3 children.....	378 00	356 66	21 34	
‡Mrs. J. H. Elliott and children.....	130 00	120 00	10 00	
Ellen Kirkpatrick and 3 children.....	226 00	226 00		
Mrs. Geo. Prentice and children.....	352 00	352 00		
Mary Hannah Tempest and child.....	298 00	298 00		
J. Robinson.....	33 33	33 33		
Total Grant	5,166 33		128 84	£2 80
Total Expenditure		5,040 29		
Under authority of Vote—Pensions—				
Veterans of War, 1812.....	30,000 00	25,160 00	4,840 00	
Compensation to Pensioners in lieu of land....	6,500 00	5,445 80*	1,054 20	

* A. W. Stevenson's pension paid to the date of his death only.

† Mrs. Worthington's pension was reduced owing to the death of one of her children.

‡ Mrs. Elliott's pension was reduced for the same reason as was that of Mrs. Worthington.

§ The several small amounts shown as paid over the estimate were for the additional day in Leap year, amounting to \$2.80.

I certify that this account has been examined under my directions and is correct.

Examined,
GEO. C. BOLTON.

J. L. McDOUGALL,
Auditor-General.

Appropriation Accounts for Fiscal Year ended 30th June, 1881—Continued.

PENSIONS—Continued.

ACCOUNT of sums expended, compared with the sums estimated, for the Year ended 30th June, 1881, showing the surplus or deficit upon each sub-head of Estimate.

Service.	Estimate.	Expenditure.	Expenditure compared with Estimate.	
			Less than Estimated.	More than Estimated.
	\$ cts.	\$ cts.	\$ cts.	\$ cts.
Amount required to provide for the retiring allowances of five County Court Judges, B. Columbia	8,866 66			
H. M. Ball, from 14th Jan. to 30th June, 1881...		1,047 98		
E. H. Saunders do do		924 70		
A. F. Pemberton do do		750 03		
W. R. Spaulding do do		750 03		
P. O'Reilly do 1st March, 1881...		258 05		
	8,866 66	3,730 79	5,135 87	
<i>Pensions to Judges authorized by Statute.</i>				
Supreme Court—				
Sir W. B. Richards.....	5,333 33	5,333 28		
Hon. J. T. Taschereau.....	4,666 66	4,666 56		
Quebec—				
Hon. C. D. Day.....	2,666 66	2,666 64		
A. Lafontaine.....	2,666 66	2,666 64		
T. J. J. Loranger.....	2,666 66	2,666 64		
J. C. Bruneau.....	2,133 33			
P. Winter.....	2,333 33	2,333 28		
D. Roy, from 1st to 30th July, 1880.....	1,866 66	150 53		
D. Duval, from 1st July, 1880 to 6th May, 1881.....	4,000 00	3,397 82		
L. T. Drummond.....	3,333 34	3,333 24		
W. Badgely.....	3,333 34	3,333 24		
P. A. Berthelot.....	3,333 34	3,333 24		
J. N. Bosse, from 9th Nov., 1880, to 30th June, 1881.....		1,718 50		
A. Polette, from 1st Sept., 1880, to 30th June, 1881.....		2,222 20		
Late Province of Canada—				
Sarah Ussher.....	400 00			
G. H. Ryland, late Clerk Executive Council... do Secretary Board of Jesuits' Estates.....	444 40 200 00	644 40		
Ontario—				
J. M. Lauder.....	1,600 00	1,598 76		
W. B. Wells, from 1st July 1880, to 8th April, 1881.....	1,600 00	1,235 52		
J. J. Burrows.....	1,600 00			
A. McDonald, from 24th Sept., 1880, to 31st March, 1881.....		969 60		
Nova Scotia—				
Hon. L. M. Wilkins.....	2,666 66	2,666 64		
J. G. Marshall.....	1,200 00			
Sir Wm. Young, from 14th May to 30th June, 1881.....		491 75		
New Brunswick—				
Ed. Williston, from 1st March to 30th June, 1881.....		577 76		
Carried forward	48,044 37	46,006 24		

Appropriation Accounts for Fiscal Year ended 30th June, 1881—Continued.

PENSIONS—Continued.

ACCOUNT of sums expended, compared with the sums granted, for the Year ended 30th June, 1881, showing the surplus or deficit upon each sub-head of Vote.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Estimated.	More than Estimated.
	\$ cts.	\$ cts.	\$ cts.	\$ cts.
Brought forward.....	48,044 37	46,006 24		
Prince Edward Island—				
Sir R. Hodgson, from 1st July to 31st August, 1880.....	2,000 00	333 32		
Nova Scotia—				
Hon. J. S. Morris.....	1,200 00	966 66		
H. W. Crawley.....	1,200 00	1,200 00		
British Columbia—				
Captain P. J. Hankin, R. N., late Colonial Secretary	2,595 56	2,595 56		
<i>a</i>	55,039 93	51,101 78	3,938 15	

I certify that this account has been examined under my directions and is correct.

J. L. McDOUGALL,
Auditor-General.

Examined,
JOHN B. SIMPSON.

a. Though apparently an over-estimation, in reality an unforeseen contingency arising from the deaths of Messrs. Hodgson, Duval, Morris, Bruneau, Marshall, Roy, Burrows, and Mrs. Ussher—the placing on the list of Messrs. Bossé, Polette, McDonald, Young and Williston, and the inequality of sum of monthly payments with annual allowance.

Appropriation Accounts for Fiscal Year ended 30th June, 1881—Continued.

PENSIONS—*Concluded.*

ACCOUNT of sums expended, compared with the sums estimated under Statute, for the Year ended 30th June, 1881, showing the surplus or deficit upon each sub-head of Vote.

Service.	Estimate.	Expenditure.	Expenditure compared with Estimate.	
			Less than Estimated.	More than Estimated.
	\$ cts.	\$ cts.	\$ cts.	\$ cts.
Militiamen and widows of militiamen, U.C. War of 1812.....	7,000 00	5,280 00	1,720 00	
Militiamen and widows of militiamen, L.C. War of 1812.....	1,000 00	550 00	450 00	
For annual allowance to superannuated employes..	142,000 00	147,362 10	.....	5,362 10

Superannuation revenue..... 44,995 80

I certify that this account has been examined under my directions and is correct.

J. L. McDOUGALL,
Auditor-General.

Examined,
GEO. C. BOLTON.

Appropriation Accounts for Fiscal Year ended 30th June, 1881—Continued.

MILITIA.

ACCOUNT of sums expended, compared with the sums granted, for the Year ended 30th June, 1881, showing the surplus or deficit upon each sub-head of Vote,

Service.	Grant.	Expendi- ture.	Expenditure compared with Grant.	
			Less than Estimated.	More than Estimated.
	\$ cts.	\$ cts.	\$ cts.	\$ cts.
Military Branch and District Staff..... \$23,800 00				
Supplementary for D.A.G., Manitoba. 300 00				
	24 100 00	22,124 84	1,975 16	
Salaries, Brigade Majors.....	17,400 00	15,289 48	2,110 52	
Allowance for Drill Instruction	40,000 00	39,974 55	25 45	
Ammunition.....	25,000 00	3,198 54	21,801 46	
Clothing..... \$50,000 00				
Unexpended balance from last year.... 5,324 63				
	55,324 63	53,977 47	1,347 16	
Military Stores..... \$40,000 00				
Supplementary, special, North-West Territories..... 645 75				
	40,645 75	52,624 35		11,978 60
Public Armories and care of Arms.....	52,000 00	51,884 00	116 00	
Drill pay and camp purposes.....	175,000 00	157,125 51	17,874 49	
Contingencies..... \$46,000 00				
Supplementary..... 18,400 00				
	64,400 00	58,439 58	5,960 42	
Drill Sheds and Rifle Ranges	10,000 00	9,864 47	135 53	
Care and maintenance of Military Properties.	8,000 00	7,975 92	24 08	
Royal Military College.....	59,000 00	58,690 69	309 31	
Military Schools and Drill Instruction in Colleges	14,000 00	2,821 58	11,178 42	
Pay, maintenance and equipment of "A" and "B" Batteries, Schools of Gunnery.....	115,000 00	114,909 53	90 47	
Pay and maintenance of Guards at Rideau Hall....	5,000 00		5,000 00	
Conversion of smooth-bore Ordnance. \$ 3,000 00				
Unexpended balance carried forward from last year..... 11,500 00				
	14,500 00	11,500 00	3,000 00	
	719,370 38	660,400 51	58,969 87	

Revenue from Militia, \$19,346.32.

I certify that this account has been examined under my directions and is correct.

J. L. McDOUGALL,

Auditor-General

Examined,

GEO. C. BOLTON.

Appropriation Accounts for Fiscal Year ended 30th June, 1881—Continued.

MILITIA—Continued.

DETAILS of Salaries of Military Branch and District Staff, 1880-81.

Service.	Grant.	Expendi- ture.	Expenditure compared with Grant.	
			Less than Estimated.	More than Estimated.
EXPENDITURE UNDER STATUTE.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
<i>Military Branch.</i>				
1 General Officer Commanding	4,000 00	4,000 00		
Adjutant-General at Headquarters	2,600 00	2,600 00		
EXPENDITURE UNDER VOTE.				
<i>Military Branch.</i>				
1 Aide-de-Camp to General Officer	1,000 00	1,000 00		
12 Deputy Adjutants-General, at \$1,200	\$14,400 00			
Supplementary for Deputy Adjutant- General, Manitoba.....	300 00			
	14,700 00	13,400 00	1,300 00	
1 District Paymaster.....	600 00	600 00		
1 Assistant Inspector of Artillery.....	1,200 00	800 00	400 00	
<i>Staff Contingencies.</i>				
Allowance to Adjutant-General at Headquarters...	600 00	600 00		
Allowance to 12 Deputy Adjutants-General, at \$500 each per annum	6,000 00	5,724 84	275 16	
Total Grant.....	24,100 00		1,975 16	
Total Expenditure.....		22,124 84		
Revenue as per Deposit Receipts.....		19,352 32		

I certify that this account has been examined under my directions and is correct.

J. L. McDOUGALL,

Auditor-General.

Examined,

GEO. C. BOLTON.

DEPARTMENT OF MILITIA AND DEFENCE.

OTTAWA, 17th November, 1881.

MILITIA EXPENDITURE, 1880-81.

Statement explanatory of the differences between the Militia Appropriations and the expenditure for 1880-81, as required by the Auditor-General of Canada for his annual report.

1. Salaries Military Branch and District Staff.

Unexpended balance lapsed on 30th June, 1881, \$1,975.16. This balance is owing to a reduction of the strength of the district staff.

2. Brigade Majors.

Unexpended balance lapsed 30th June, 1881, \$2,110.52. This expenditure was less than that estimated for, consequent upon a decrease of the strength of the staff of Brigade Majors by the resignation of one officer.

3. Drill Instruction.

Unexpended balance lapsed 30th June, 1881, \$25.45.

4. Ammunition, Clothing and Military Stores.

Unexpended balance, \$11,170.02. This balance was carried forward to 1881-82, available for three months, under authority of Order in Council of 17th June, 1881, in order to provide for the payment of ammunition, clothing and military stores, which had been previously contracted for in England, but which would not be delivered in Canada before the close of the financial year.

5. Public Armories and Care of Arms.

Unexpended balance lapsed on 30th June, 1881, \$116.

6. Drill Pay and Camp Purposes.

Unexpended balance, \$17,874.49. This balance was carried forward to 1881-82, under Order in Council, 17th June, 1881, being required for the payment of the annual drill of the militia 1880-81, not then completed.

7. Contingencies.

Unexpended balance, \$5,960.42. This balance was carried forward to 1881-82, under Order in Council of the 17th June, 1881, being required to meet payments of militia services of 1880-81, provided for under Militia General Orders, but which could not be collected before the close of the financial year.

8. Drill Sheds and Rifle Ranges.

Unexpended balance, \$135.53. This balance was carried forward to 1881-82, under Order in Council of 17th June, 1881, to be made available for payment of works in connection with drill sheds which could not be completed by the close of the financial year.

9. Care and Maintenance of Military Properties.

Unexpended balance lapsed 30th June, 1881, \$24.08.

10. Royal Military College of Canada.

Unexpended balance lapsed on 30th June, 1881, \$309.31.

11. Military Schools and Drill Instruction in Colleges.

Unexpended balance lapsed on 30th June, 1881, \$11,178.42. This estimate provided for three military schools, which were duly opened under General Orders and Regulations, but the attendance of volunteer officers being under the number anticipated, the expense of the schools proved in consequence to be considerably within the estimate.

12. A and B Batteries Schools of Gunnery, Kingston and Quebec.

Unexpended balance lapsed 30th June, 1881, \$90.47.

13. Pay and Maintenance of Guard at Rideau Hall.

Unexpended balance, \$5,000.00; lapsed on 30th June, 1881, \$4,750.00. An amount of \$250 from this vote was carried forward to 1881-82, by Order in Council of 17th June, 1881, to provide for the payment of articles of equipment worn out by the Guard, and required to be replaced.

14. Conversion of Smooth-bore Ordnance.

Unexpended balance, \$3,000.00. This balance was carried forward under Order in Council of 17th June, 1881, to provide for work previously contracted for, but which could not be completed before the close of the financial year.

Certified,

C. HERBERT O'MEARA,
Accountant.

C. EUG. PANET,
Deputy Minister of Militia and Defence.

OTTAWA, 2nd November, 1881.

SIR,—In the accounts forwarded from your Department to me for examination, I find that several payments made on account of drill instruction have been charged to the appropriation for annual drill, as follows:—

Cheque 346, Paymaster Alger.....	\$210 00
“ 348 “ Amyrauld.....	460 00
“ 349 “ De Bellefeuille.....	92 50
“ 350 “ Forrest.....	50 00
“ 378 “ Starrs.....	100 00
“ 159 “ Baird.....	20 00
“ 100 “ McDonnell.....	120 00
“ 94 “ Cropley.....	20 00
	<hr/>
	\$1,072 50

Will you kindly inform me why you charged these sums to annual drill?

In your accounts for expenditures, under the grant for Brigade Majors, there is a payment of \$150 made to Major Worsley for removal expenses from Montreal to Kingston in 1875. Can you say why this payment was so long delayed?

Be good enough to send me, at your earliest convenience, your explanations for the differences between the several appropriations and the disbursements under them, as well when the outlay is greater as when it is less. I wish to have your explanatory statement for the purpose of submitting it with my report.

I have the honor to be, Sir,
Yours respectfully,

Lieut.-Col. PANET,
Deputy Minister of Militia and Defence.

J. L. McDOUGALL,
Auditor-General.

OTTAWA, 10th November, 1881.

SIR,—In reply to your communication received 7th instant, advertng to certain payments for drill instruction in the Militia expenditure for the financial year 1880-81, having been charged to the appropriation for annual drill,

I beg to inform you that the payments in question having been for drill instruction in connection with the annual drill of the year, were charged as stated, the vote entitled Drill Instruction having already been exhausted by the charges made upon it up to that period, the 1st April, 1881.

With reference to the item \$150 paid to Lieut.-Col. Worsley, Brigade Major, for removal expenses from Montreal to Kingston in 1875, I have to state that Col. Worsley's claim was not preferred until after the issue of the General Order of 15th October, 1881, covering removal expenses of Militia staff officers on the transfer of

their headquarters. This will account for the long period which elapsed before the payment of the claim adverted to was made.

The statement explaining the Militia expenditure required for your report will be furnished as requested by last paragraph of your letter.

I have the honor to be, Sir,

Your obedient servant,

C. EUG. PANET,

Deputy Minister of Militia and Defence.

J. L. McDougall,
Auditor-General.

Appropriation Accounts for Fiscal Year ended 30th June, 1881—Continued.

VOTE—INTERCOLONIAL RAILWAY—CAPITAL.

ACCOUNT of sums expended, compared with sums granted, for the Year ended 30th June, 1881, showing the surplus or deficit upon each sub-head of Vote.

Services.	Balances from 1879-80.		Grant.		Supplementary Grant.		Total Grant.		Expenditure <i>Vide</i> Public Accounts, Part II.		Expenditure.	
	\$	cts.	\$	cts.	\$	cts.	\$	cts.	\$	cts.	Less than Granted.	More than Granted.
Track-laying and other improvements between Rivière du Loup and Hadlow.....	564 04		116,000 00		200,000 00		316,564 04		308,160 43		a 8,403 61	
Rolling stock, Rivière du Loup Division.....												
do of which lapsed under Audit Act, 30th September, 1880.....												
Nut locks.....	87,189 08						87,189 08		224,940 24			f 137,751 16
Halifax Extension.....	7,202 17						7,202 17		7,202 17			
do Land for station purposes.....					27,800 00		27,800 00		33,684 27			e 5,884 27
do D. Macpherson, for land damages.....			1,092 00				1,092 00				b 1,092 00	
Deep-Water Terminus, St. John.....					500 00		500 00				b 500 00	
Legal expenses.....	5,454 35		30,000 00				35,454 35		10,373 15		a 25,081 20	
do D. O'Connor, professional services, <i>in re</i> Fairbairn Engine Co.....			3,000 00				3,000 00					e 4,922 14
Salaries and expenses, Chief Engineer and Staff.....					143 00		143 00					
Completion of Line, balance from 1879-80.....					12,000 00		12,000 00		11,958 12		c 41 88	
do Lapsed under Audit Act, 30th September, 1880.....												
A. Forbes, award of Official Arbitrators for fencing 1873-76....									1,637 60			e 1,637 60
G. A. Girouard, for railway ties lost in transit 1872.....					172 18		172 18		172 18			
T. B. Smith, for fencing erected in 1872.....					2,640 00		2,640 00				d 2,640 00	
Jas. Wilson, for land at Miramichi.....					1,894 50		1,894 50		1,894 50			b 1,500 00
Fees to Arbitrators, Milner case.....					1,500 00		1,500 00				c 5 00	
					650 00		650 00		615 00			
	100,409 64		152,242 00		245,149 68		497,801 32		608,732 80		39,263 69	150,195 17

REMARKS.

- a. Works unfinished. Improvements between Rivière du Loup and Hallow, include \$393.97 outlay for surveying proposed loop line to Point Lévis.
 b. Unsettled claims.
 c. Over-estimated.
 d. Paid in 1879-80, but voted in 1880-81.
 e. Various outlays not covered by Parliamentary Grants.
 f. Governor General's Warrant issued for \$270,000 to meet over-expenditure for rolling stock.

OTTAWA, 27th October, 1881.

SIR,—Enclosed I beg to hand you copy of a letter, addressed on the 24th instant, to Mr. Schreiber, Chief Engineer of Government Railways, with copy of that gentleman's reply explaining the causes of the differences existing between the expenditures and the appropriations for last fiscal year on capital account of the Intercolonial Railway, as shown by the accompanying statement.

I have the honor to be, Sir,
 Your obedient servant,

J. L. McDOUGALL, Esq.,
 Auditor-General,
 Ottawa,

THOMAS D. TIMS,
 Financial Inspector.

OTTAWA, 24th October, 1881.

SIR,—The Intercolonial Railway Returns for fiscal year ended 30th June last, show the following expenditures on capital account in excess of the appropriations for the year:—

	Voted.	Expenditure.	Excess.
Halifax Extension.....	\$27,800 00	\$33,684 27	\$ 5,884 27
Legal Expenses.....	3,143 00	8,065 14	4,922 14
Completion.....	.....	1,637 60	1,637 60
Totals.....	\$30,943 00	\$43,387 01	\$12,444 01

exclusive of further outlays: (1) of \$393.97 for "Survey of Loop Line" charged to appropriation for improvements, &c., Rivière du Loup Branch; and (2) of \$28,591.35 which appears in the open accounts, 30th June, charged to "Extension to West's Wharf," but for which there was no appropriation voted for the service of year 1880-81, under that head.

The returns further show that on the 30th June last, there were the following unexpended balances of appropriations on capital accounts of the year:—

	Voted.	Expended.	Excess.
Improvements, &c., Rivière du Loup Branch.....	\$316,564 04	\$308,160 43	\$ 8,403 61
Rolling Stock, " ".....	357,189 08	224,940 24	132,248 84
Halifax Extension.....	1,092 00	.....	1,092 00
" " Land Damages.....	500 00	.....	500 00
Deep Water Terminus, St. John.....	35,454 35	10,373 15	25,081 20
Salaries, &c., Chief Engineer and Staff.....	12,000 00	11,958 12	41 88
G. A. Girouard.....	2,640 00	.....	2,640 00
James Wilson.....	1,500 00	.....	1,500 00
Fees in re Milner's Claim.....	650 00	645 00	5 00
Totals.....	\$727,589 47	\$556,076 94	\$171,512 53

I would feel obliged by your examining into the causes of the foregoing position of the capital accounts, and letting me have, at your earliest convenience, any explanations you may desire to make upon the subject, in order that they may be submitted with my annual reports to the Auditor-General.

I have the honor to be, Sir,
Your most obedient servant,

THOMAS D. TIMS,
Financial Inspector.

C. SCHREIBER, Esq., Chief Engineer,
Government Railways in Operation,
Ottawa.

GOVERNMENT RAILWAYS IN OPERATION.

OFFICE OF THE CHIEF ENGINEER,
OTTAWA, 26th October, 1881.

DEAR SIR,—I desire to make the following explanation in reply to your letter of the 24th instant, upon the subject of the expenditure in certain cases on capital account on the Intercolonial Railway being in excess of the appropriations.

The over expenditure on the Halifax extension of \$5,884.27, is due to the amount estimated of the cost of constructing the new wharf at Richmond, and works in connection therewith, being insufficient to complete the work.

The over expenditure on the legal expenses of \$4,922.14, is due to the fact that when preparing the estimates to be submitted to Parliament, it was not known how many of the old claims in connection with the construction of the Intercolonial Railway might come up for trial, but it was believed a sum would be required, hence the amount of the appropriation.

The over expenditure on completion (old claims arising out of works of construction under the Commission) of \$1,637.60, arises from the fact that no amount was admitted to be due at the time the estimates were prepared for Parliament, hence no appropriation; but this sum, \$1,637.60, is to cover claims since found to be due.

Yours truly,

COLLINGWOOD SCHREIBER,
Engineer-in-Chief.

THOMAS D. TIMS, Esq.,
Financial Inspector.

RAILWAYS AND CANALS—CAPITAL

ACCOUNT of sums expended, compared with the sums granted, on account of CANADIAN PACIFIC RAILWAY, for the Year ended 30th June, 1881, showing the surplus or deficit upon each sub-head of Vote.

Service.	—	—	Grant.	Expendi- ture.	Expenditure compared with Grant.	
					Less than Estimated.	More than Estimated.
	\$	cts.	\$	cts.	\$	cts.
Canada Central Extension (subsidized)—						
Amount of Appropriation, 1880-81	370,506	00	570,000	00		
do brought from 1879-80.	225,479	00				
Less amount lapsed 30th September			145,027	00		
				715,027	00	
Paid D. McIntyre & Co., subsidy					509,400	00
Georgian Bay Branch—						
Amount brought from 1879-80	789,069	48				
Less amount lapsed 30th September	789,069	48				
Fort William to English River—						
Amount of Appropriation, 1880-81			65,000	00		
do brought from 1879-80	24,667	25				
Less amount lapsed 30th September	24,317	25	250	00		
Supplementary Vote.....			11,000	00		
				76,250	00	
Paid Purcell & Ryan, work performed under contract				68,800	00	
G. H. Middleton, instruments destroyed by fire				527	50	
J. A. Macdonell, legal services.....				1,135	68	
Disbursements at Ottawa				2,000	00	
				72,462	58	
				2,485	62	
Less—Refunds.....				69,976	96	
					6,273	04

Appropriation Accounts for Fiscal Year ended 30th June, 1881—Continued.

RAILWAYS AND CANALS—CAPITAL—Continued.

ACCOUNT of sums expended, compared with the sums granted, on account of CANADIAN PACIFIC RAILWAY, for the Year ended 30th June, 1881, showing the surplus or deficit upon each sub-head of Vote.

Service.	—	—	Grant.	Expendi- ture.	Expenditure compared with Grant.	
					Less than Estimated.	More than Estimated.
	\$	cts.	\$	cts.	\$	cts.
English River to Eagle River— Amount of Appropriation, 1880-81.....	.....	.....	1,600,000 00	.....	.....	.....
do brought from 1879-80, available to 30th September. ....	.....	.....	28,471 02	.....	.....	.....
Paid Purcell & Co., work performed under contract.....	.....	.....	1,638,471 02	689,600 00	.....	.....
Northern Transportation Co.; transport of rails.....	.....	.....	.....	32,016 00	.....	.....
Morton, Rose & Co., steel rails, &c.....	.....	.....	.....	107,174 93	.....	.....
Commission on rails.....	.....	.....	.....	1,502 84	.....	.....
Travelling expenses.....	.....	.....	.....	66 50	.....	.....
Stationery.....	.....	.....	.....	177 91	.....	.....
Instruments destroyed by fire.....	.....	.....	.....	15 00	.....	.....
Lithographing.....	.....	.....	.....	56,519 87	.....	.....
J. St. V. Caddy's disbursements.....	.....	.....	.....	6,000 00	.....	.....
Disbursements at Ottawa.....	.....	.....	.....	892,888 05	.....	.....
Less—Refunds.....	.....	.....	.....	655 00	.....	.....
Eagle River to Keewatin— Amount of Appropriation, 1880 81.....	.....	.....	2,500,000 00	.....	736,237 97	.....
do brought from 1879-80.....	506,466 26	.....	.....	.....	.....	.....
Less amount lapsed 30th September.....	302,545 20	.....	203,921 06	.....	.....	.....
Paid Manning, McDonald & McLaren, work performed under contract.....	.....	.....	2,703,921 06	.....	.....	.....
North-Western Transportation Co., transport of rails.....	.....	.....	.....	1,048,800 00	.....	.....
	.....	.....	.....	83 200 00	.....	.....

do	do	Inspection, commission, &c.
Salaries.....	28,409 69	
Board	7,021 20	
Travelling expenses	2,101 33	
Supplies.....	1,549 58	
Freight.....	3,807 36	
Stationery.....	447 16	
Printing and advertising	106 60	
Canoes	227 72	
Constructing house.....	234 59	
Sleigh	90 00	
Stabling.....	82 50	
Lumber.....	48 81	
Revolvers.....	50 00	
Mail contract.....	92 00	
Mail bags	35 00	
Coal oil.....	65 17	
Fire extinguishers	30 00	
Furniture.....	23 70	
Castings.....	31 85	
Hardware.....	11 59	
Telegraphing	11 67	
Thermometer	7 25	
Commission on rails.....	844 25	
Wages, freight, postage, board and minor disbits, included in general accounts.....	319 86	
Disbursements at Ottawa.....	7,000 00	
do Winnipeg.....	4,000 00	
Less—Refunds.....	1,313,504 84	
	90 05	
	1,313,414 79	
Kewatin to Selkirk— Amount of Appropriation, 1880-81.....	680,000 00	
do brought from 1879-80.....	169,031 22	
Less amount lapsed 30th September.....	60,066 23	
Paid Toronto Bridge Co., bridge work.....	788,961 99	
Joseph Upper & Co, proportion of freight.....	37,800 00	
Salaries and Wages.....	321 90	
Supplies.....	294,019 02	
Freight.....	47,997 29	
	18,249 09	
Carried forward	788,964 99	

Appropriation Accounts for Fiscal Year ended 30th June, 1881—Continued.

RAILWAYS AND CANALS—CAPITAL—Continued.

ACCOUNT of sums expended, compared with the sum granted, on account of the CANADIAN PACIFIC RAILWAY, for the Year ended 30th June, 1881, showing the surplus or deficit upon each sub-head of Vote.

Service.	—	—	Gr nt.	Expendi- ture.	Expenditure compared with Grant.	
					£ Less than Estimated.	More than Estimated.
	\$	cts.	\$	cts.	\$	cts.
Brought forward.....			788,994 99	338,387 30		
Keewatin to Selkirk—Continued.						
Cattle.....				13,438 24		
Lumber.....				3,412 97		
Wood.....				23,159 44		
Board.....				2,263 85		
Men's fares.....				5,989 85		
Wire.....				1,770 31		
Explosives.....				2,082 21		
Hardware.....				2,455 32		
Engine repairs.....				1,125 73		
Trestle work.....				4,181 37		
Hay.....				1,026 23		
Castings.....				4,746 45		
Printing and advertising.....				793 82		
Stationery.....				565 43		
Paint.....				405 25		
Oil.....				306 06		
Springs.....				650 51		
Waste.....				560 48		
Ties.....				103 10		
Commission.....				228 00		
Gratuities.....				160 00		
Coal.....				418 22		
Pile driver.....				138 25		
Wagon.....				111 00		

Chains and nutres for excavator.....				361 00
Stoves.....				118 10
Lime.....				198 60
Cleaning pit.....				500 02
Engine fittings.....				445 51
Velocipedes.....				105 65
Chains.....				479 66
Spikes.....				149 78
Wheels.....				5 50
Hand car.....				40 00
Chairs.....				15 00
Drugs.....				96 55
Telegraphing.....				1,690 69
Legal services.....				174 00
Rent.....				62 50
Customs duties.....				637 60
Telegraphic apparatus.....				71 90
Tent.....				10 00
Revolvers.....				13 25
Rollers.....				3 00
Patent oilers.....				28 00
Mail contract.....				478 00
Hire of engines.....				40 00
Repairing machinery.....				72 25
Cutting down trestle bridge.....				82 75
Work on trestle bridge.....				159 00
Rebuilding bridge.....				229 80
Fitting up workshop.....				93 85
Lamps.....				80 00
Traveling expenses.....				3,086 05
Stationery, board cab-hire, lamps and minor disbursements, included in general account.....				352 69
Disbursements at Ottawa.....				2,546 29
do Winnipeg.....				4,000 00
Less—Refunds.....				485,074 31
Pembina Branch—				9,587 00
Amount of Appropriation, 1880-81.....				475,487 31
Supplementary Vote.....				313,477 68
Paid Toronto Bridge Co., bridge work.....				7,000 00
Stubbs & Co., wire.....				8,000 00
Joseph Upper & Co., freight.....				661 85
do switch gear, ballasting, tools, &c., proportion of freight.....				1,257 55
Carried forward.....				16,919 40

Appropriation Accounts for Fiscal Year ended 30th June, 1881—Continued.

RAILWAYS AND CANALS—CAPITAL—Continued.

ACCOUNT of sums expended, compared with the sums granted, on account of CANADIAN PACIFIC RAILWAY, for the Year ended 30th June, 1881, showing the surplus or deficit upon each sub-head of Vote.

Service.	—	—	Grant.	Expendi- ture.	Expenditure compared with Grant.	
					Less than Estimated.	More than Estimated.
	\$	cts.	\$	cts.	\$	cts.
Brought forward.....			101,500 00	16,919 40		
Pembina Branch—Continued.						
Merchants' Bank, interest.....				100 00		
Thos. White, land.....				20 00		
Legal services.....				72 00		
Salaries and wages.....				66,456 66		
Freight.....				11,581 24		
Hire of engines and cars.....				18,870 50		
Excavation.....				2,449 69		
Supplies.....				2,134 09		
Lumber.....				2,913 24		
Smithwork.....				453 17		
Furniture.....				222 30		
Semaphore.....				202 92		
Castings.....				161 07		
Frogs.....				100 00		
Repairing steam shovel and tools.....				401 62		
Board.....				571 42		
Bolts.....				241 44		
Gravel.....				137 86		
Posts.....				88 00		
Stores for blastings.....				100 50		
Track litter.....				64 00		
Building telegraph line.....				1,200 00		
Outfit of engine.....				225 00		
Fitting room.....				35 00		
Coal.....				38 76		

Stationery.....					42 95
Printing.....					19 50
Telegraphing.....					24 90
Tools, iron, hoes, plate, crockery, truck, &c.....					60 04
Sharpening tools.....					21 00
Rent.....					6 00
Travelling expenses.....					701 43
Gratuities.....					120 00
Disbursement at Ottawa.....					2,000 00
do Winnipeg.....					2,000 00
Less—Refunds.....					130,755 70
					649 60
					130,106 10
					28,606 10
West of Red River, including bridge—					
Amount of Appropriation, 1880-81.....			1,450,000 00		
do brought from 1879-80.....			383,805 00		
Less—Amount lapsed, 30th September.....			340,273 51		
			43,531 49		
Paid John Ryan work performed under contract.					
Ryan, Whitehead & Rutan, temporary bridge.....				1,493,531 49	171,473 64
Whitehead, Rutan & Ryan, rail ties.....					4,268 15
Truro Frog Co., frogs.....					6,950 00
Morton, Rose & Co., rails.....					5,000 00
do do inspection fees, commission, &c.....					64,442 76
Sked & Haycock, wire.....					2,500 00
Pillow, Hersey & Co., spikes.....					18,500 00
O. L. Sorenson, freight of steel rails.....					5,300 00
North-West Transportation Co., cartage of steel rails.....					1,350 50
Marcus Smith, balance of disbursements.....					525 53
John Ryan, labor on Archbishop Tache's property.....					49 00
Salaries and wages.....					231 44
Supplies.....					91,412 62
Lumber.....					9,947 74
Freight.....					8,169 91
Board.....					7,410 08
Frogs, &c.....					2,384 06
Castings.....					2,522 59
Iron.....					1,400 99
Hardware.....					404 25
Blacksmithing.....					1,259 76
Excavation.....					114 15
Hay.....					2,190 59
Ties.....					532 90
					15,264 12
Carried forward.....				1,493,531 49	423,604 78

Appropriation Accounts for Fiscal Year ended 30th June, 1881—Continued.

RAILWAYS AND CANALS—CAPITAL—Continued.

ACCOUNT of sums expended, compared with the sums granted, on account of the CANADIAN PACIFIC RAILWAY, for the Year ended 30th June, 1881, showing the surplus or deficit upon each sub-head of Vote.

Service.	—	—	Grant.	Expenditure.	Expenditure compared with Grant.	
					Less than Estimated.	More than Estimated.
	\$	cts	\$	cts	\$	cts
Brought forward.....			1,493,531 49	423,604 78		
West of Red River, including bridge—Continued.						
Hire of engines.....				1,032 60		
Blankets.....				257 28		
Keep of horses.....				768 57		
Wood.....				2,316 59		
Cattle.....				270 00		
Hand car.....				95 00		
Harness and robes.....				75 05		
Carts and waggons.....				193 00		
Tents.....				65 00		
Rent.....				610 00		
Lime.....				105 78		
Oil, &c.....				288 09		
Cleaning engines and guns.....				39 82		
Blocks.....				68 55		
Removal of building.....				138 00		
Medicine and medical services.....				52 91		
Abstracts of titles and drawing contract.....				179 50		
Wheelbarrows.....				85 60		
Locomotive fittings.....				177 15		
Repairing engine, transit car, &c.....				168 71		
Switches.....				460 10		
Tallow.....				66 72		
Nails.....				48 00		
Tent poles.....				20 00		
Oats.....				47 05		

Camp table.....					4 50
Level, &c.....					5 50
Filter.....					4 00
Refectors.....					20 00
Dogs.....					82 00
Drawing boards.....					10 00
Bags.....					5 00
Bricks.....					49 25
Hire of scrapers.....					9 50
Wedges.....					6 00
Track-levers.....					33 00
Mattresses.....					10 50
Sharpening saws.....					7 80
Cow and two steers killed.....					135 00
Telegraphing.....					239 95
Paint.....					10 50
Travelling expenses.....					2,514 05
Printing and translating.....					208 60
Stationery.....					182 92
Queen's Printer.....					222 64
Advertising.....					50 50
Plans for Red River bridge.....					208 00
Commission on steel rails.....					303 75
Travelling expenses, board, wages and minor disbursements, included in General Accounts.....					3,819 79
Disbursements at Ottawa.....					3,000 00
do Winnipeg.....					3,631 40
Less—Refunds.....					446,007 40
					2,772 50
					443,234 90
British Columbia: Emory's Bar to Savona's Ferry—					1,050,296 59
Amount of Appropriation, 1880-81.....					
do brought from 1879-80.....	1,000,000 00				
Less—Amount lapsed 30th September.....	547,658 72				
	371,744 54				
	175,914 18				
Paid A. Onderdonk, work performed under Contract 60.....				1,175,914 18	
D. O. Mills.....					31,700 00
do do do.....					553,300 00
do do do.....					7,800 00
do do do.....					88,100 00
do do do.....					6,000 00
John Irving, transport of rails.....					23,049 05
Morton, Rose & Co., steel rails.....					43,675 60
Carried forward.....				1,175,914 18	753,624 05

Appropriation Accounts for Fiscal Year ended 30th June, 1881—Continued.

RAILWAYS AND CANALS—CAPITAL—Continued.

ACCOUNT of sums expended, compared with the sums granted, on account of CANADIAN PACIFIC RAILWAY, for the Year ended 30th June, 1881, showing the surplus or deficit upon each sub-head of Vote.

Service.	—	—	Grant.	Expendi- ture.	Expenditure, compared with Grant.	
					Less than Estimated.	More than Estimated.
	\$	cts.	\$	cts.	\$	cts.
Brought forward.....			1,175,914 18	753,624 05		
British Columbia: Emory's Bar to Savona's Ferry— <i>Continued</i> .						
<i>Gazette</i> Printing Co., express charges on Minister's speech.				428 88		
A. & G. C. Holland, copies of speech.....				438 00		
Salaries				4,775 37		
Queen's Printer				556 05		
Stationery				828 14		
Tracing cloth				3 00		
Lithographing.....				18 00		
Postage.....				22 70		
Stamp				14 50		
Instruments destroyed by fire				189 00		
Sir Charles Tupper, travelling expenses to England.....				1,946 65		
Bank of Montreal, cheques of Rt. Hon. Sir John A. Macdonald for travelling expenses of self, colleagues and Col. Dennis to England						
Travelling expenses				3,198 38		
E. V. Bodwell's disbursements.....				4,190 38		
Disbursements at Ottawa.....				2144,551 99		
				12,000 00		
				926,776 63		
				301 12		
Less—Refunds						
				926,475 51	249,438 67	
Prince Arthur's Landing and Kaministiquia Railway— Supplementary Vote.....			14,000 00	12,000 00	2,000 00	
Paid P. A. L. & K. Ry. Co., part purchase money,						

Telegraph Lines and Roadway—

Amount of Appropriation, 1880-81.....
 Amount brought from 1879-80.....
 LESS—Amount lapsed 30th September.....
 Supplementary Vote.....

Paid R. Fuller, maintenance of line.....
 Oliver Davidson & Co., construction and operation of line, interest on
 drawback.....
 Sifton, Glass & Co, maintenance of line, interest on drawback, &c....
 F. J. Barnard, per Mrs. Barnard, construction of telegraph lines.....
 F. N. Gisborne, half proportion of salary.....
 do Travelling expenses.....

Station and Terminal Accommodation—
 Amount of Appropriation, 1880-81.....
 Amount brought from 1879-80.....
 Less—Amount lapsed, 30th September.....

Paid Joseph Upper & Co., station equipment.....
 do work done on bridge and building.....
 Wm. Gooderman, jun., Haggas water elevator.....
 Fairbanks & Co., iron scales.....
 Wm. Hazelhurst, turntables.....
 Windmills, &c.....
 Station houses.....
 Erecting sheds.....
 Lumber.....
 Supplies.....
 Freight.....
 Piles.....
 Castings.....
 Piping.....
 Hardware.....
 Blacksmithing.....
 Stores for engine house and water supply.....
 Painting.....
 Tanks.....
 Letter presses.....
 Bricks.....
 Powder.....
 Sawdust.....
 Repairing pile driver and freight shed.....
 Hose.....

Carried forward.....

.....	60,000 00	.....	.....	.....
.....	958 78	.....	.....	.....
.....	8,600 00	69,558 78	.....	14,666 03
.....	.....	.....	.....	13,674 63
.....	.....	.....	.....	12,116 89
.....	.....	.....	.....	32,779 16
.....	.....	.....	.....	1,250 00
.....	.....	.....	.....	500 00
.....	.....	74,986 71	.....	5,427 93
.....	150,000 00	.....	.....	.....
.....	4,566 18	154,566 18	.....	2,949 56
.....	.....	.....	.....	3,281 54
.....	.....	.....	.....	6,589 53
.....	.....	.....	.....	1,350 00
.....	.....	.....	.....	2,000 00
.....	.....	.....	.....	16,526 24
.....	.....	.....	.....	3,650 00
.....	.....	.....	.....	9,965 51
.....	.....	.....	.....	11,185 15
.....	.....	.....	.....	4,935 98
.....	.....	.....	.....	4,123 58
.....	.....	.....	.....	1,222 21
.....	.....	.....	.....	1,367 13
.....	.....	.....	.....	752 91
.....	.....	.....	.....	632 50
.....	.....	.....	.....	312 25
.....	.....	.....	.....	228 35
.....	.....	.....	.....	140 20
.....	.....	.....	.....	92 15
.....	.....	.....	.....	84 00
.....	.....	.....	.....	63 40
.....	.....	.....	.....	45 00
.....	.....	.....	.....	70 00
.....	.....	.....	.....	44 20
.....	.....	.....	.....	23 36
.....	.....	154,566 18	.....	71,639 95

Appropriation Accounts for Fiscal Year ended 30th June, 1881—Continued.

RAILWAYS AND CANALS—CAPITAL—Continued.

ACCOUNT of sums expended, compared with the sums granted, on account of CANADIAN PACIFIC RAILWAY, for the Year ended 30th June, 1881, showing the surplus or deficit upon each sub-head of Vote.

Service.	—	—	Grant.	Expenditure.	Expenditure compared with Grant.	
					Less than Estimated.	More than Estimated.
	\$	cts.	\$	cts.	\$	cts.
Brought forward.....			154,566 18	71,639 95		
Station and Termini Accomodation—Continued.						
Boring well.....				37 00		
Laying floor.....				20 00		
Straw.....				16 00		
Stone.....				11 30		
Shingles.....				4 89		
Varnish.....				2 68		
Gratuities.....				75 00		
Travelling expenses.....				47 20		
Salaries and wages.....				32,078 29		
Advertising.....				102 94		
Less—Amount withheld from Dunlop & Rainnie, contractors for snowploughs, on account of damage to station house.....				104,030 05		
				22 40		
					50,558 53	
Rolling Stock—						
Amount of Appropriation, 1880-81.....	82,418 23					
Amount brought from 1879-80.....	4,840 84					
Less—Amount lapsed, 30th September.....			600,000 00			
			77,577 39			
Paid Moncton Car Co., cars, &c.....			677,577 39			
Ontario Car Co. do.....				50,900 00		
Joseph Upper & Co., balance on rolling stock.....				77,024 08		
John Ryan, engine and cars.....				35,706 66		
James Crossen, cars, snow ploughs, &c.....				33,960 00		
				42,827 40		

Dunlop & Rainnie, snow ploughs.....	.....	.....	.....	.....	8,850 00
Intercolonial Railway, 2 engines.....	.....	.....	.....	.....	14,030 23
do sundry disbursements for services, travelling expenses, &c.....	.....	.....	.....	.....	352 21
Locomotive and car fittings.....	.....	.....	.....	.....	1,066 02
Air brakes.....	.....	.....	.....	.....	534 00
Photographic materials.....	.....	.....	.....	.....	178 71
Freight on cars.....	.....	.....	.....	.....	305 24
Travelling expenses.....	.....	.....	.....	.....	945 66
Salaries.....	.....	.....	.....	.....	3,847 74
Advertising.....	.....	.....	.....	.....	8,604 09
Queen's Printer.....	.....	.....	.....	.....	175 36
.....	.....	.....	.....	.....	279,307 40
.....	.....	.....	.....	.....	398,269 99

Surveys—

Amount brought from 1879-80, available to 30th September.....	.....	.....	.....	.....	24,026 32
Paid Sandford Fleming, balance of salary.....	.....	.....	.....	.....	30,300 00
332 copies <i>Mountain Prairie</i>.....	.....	.....	.....	.....	581 75
Hudson Bay Co., horse hire, &c.....	.....	.....	.....	.....	273 00
Salaries and wages.....	.....	.....	.....	.....	20,589 76
Travelling expenses.....	.....	.....	.....	.....	2,806 98
Supplies.....	.....	.....	.....	.....	3,892 51
Canoes, &c.....	.....	.....	.....	.....	272 30
Freight.....	.....	.....	.....	.....	241 59
Instruments.....	.....	.....	.....	.....	178 50
Repairing instruments.....	.....	.....	.....	.....	69 00
Lumber.....	.....	.....	.....	.....	13 50
Plan of Fort Simpson, &c.....	.....	.....	.....	.....	15 00
Leads and lines.....	.....	.....	.....	.....	11 80
Postage, telegraphing, labor, &c.....	.....	.....	.....	.....	38 50
Stationery.....	.....	.....	.....	.....	60 81
Fishing tackle, &c.....	.....	.....	.....	.....	7 30
Medicine.....	.....	.....	.....	.....	47 55
Tent, blankets, &c.....	.....	.....	.....	.....	27 50
Tracing paper.....	.....	.....	.....	.....	3 75
Charity.....	.....	.....	.....	.....	60 00
Board, freight and minor disbursements.....	.....	.....	.....	.....	217 33
.....	.....	.....	.....	.....	59,808 43

Less—Refunds.....
 Amounts advanced in 1879-80.....
 Amount advanced through E. V. Bodwell, charged to Pacific Railway, British Columbia.....

Pacific Railway, General—

Paid advertising.....	.....	.....	.....	.....	17,209 60
.....	.....	.....	.....	.....	4,368 51

RAILWAYS AND CANALS.

RECAPITULATION of Expenditure on Canadian Pacific Railway construction, 1880-81:

Canada Central Extension.....	\$205,627 00
Fort William to English River.....	69,976 96
English River to Eagle River.....	892,233 05
Eagle River to Keewatin.....	1,313,414 79
Keewatin to Selkirk.....	475,487 31
Pembina Branch.....	130,106 10
West of Red River.....	443,234 90
British Columbia.....	926,475 51
Prince Arthur's Landing and Kaministiquia R.R....	12,000 00
Telegraph Lines and Roadway.....	74,986 71
Station Houses and Terminal Accommodation.....	104,007 65
Rolling Stock.....	279,307 40
Surveys.....	41,235 92
Pacific Railway, General.....	4,368 51

\$4,972,461 81

Less— Refunds on account of expenditure made under appropriations in previous years for Pacific Railway, no similar appropriations now existing from which they can be deducted.....

3,957 88

Total..... \$4,968,503 93

I certify that these accounts have been examined under my directions and are correct.

J. L. McDOUGALL,
Auditor-General.

Examined,
JOHN B. LYNCH.

REMARKS.

- a. Works in progress.
- b. Details not given owing to the lack of vouchers.
- c. Of the above sum \$2,499.96 was paid Hon. J. W. Trutch, who received \$2,499.96 from the Department of Interior, and \$900 from the Public Works Department, for his services, 1880-81.
- d. Details not given, owing to lack of vouchers.

Appropriation Accounts for Fiscal Year ended 30th June, 1881—Continued.

RAILWAYS AND CANALS—CAPITAL—Continued.

ACCOUNT of sums expended, compared with the sums granted, on account of CANALS, for the Year ended 30th June, 1881, showing the surplus or deficit upon each sub-head of Vote.

Service.	—	—	Grant.	Expendi- ture.	Expenditure compared with Grant.	
					Less than Estimated.	More than Estimated.
	\$	cts.	\$	cts.	\$	cts.
Lachine Canal—^a						
Amount of Appropriation, 1880-81	781,130	26	800,000	00		
do brought from 1879-80	728,028	77				
Less amount lapsed 30th September			53,101	49		
			853,101	49		
Paid Wm. Davis & Sons, work performed under contract.....				126,900	00	
O'Brien, Gordon & Bergin do				25,200	00	
J. Worthington & Co. do				77,739	27	
O'Brien, Sullivan & Co. do				3,780	00	
Walter H. Brown, timber do				7,764	47	
John McDougall, superstructure of swing-bridge				7,524	79	
Geo. Dowker to pay resident engineers, &c.				26,743	77	
do labor				1,147	96	
Heirs late Peter Jackson, land				1,522	65	
F. X. Jarry, land				2,516	80	
Edward Wilgress, land				7,116	58	
L. Bernier & Co, interest for land taken				264	84	
Use of land				150	00	
Travelling expenses				525	35	
Lithographing				284	05	
Salaries				171	83	
Stationery				130	49	
Advertising				4,962	86	
				294,505	81	
				2,340	30	
Less—Refund by the Bank of Montreal of amounts received to pay for land in 1876-77.....				292,165	51	
					560,935	98

Appropriation Accounts for the Year ended 30th June, 1881—Continued.

RAILWAYS AND CANALS—CAPITAL—Continued.

ACCOUNT of sums expended, compared with the sums granted, on account of CANALS, for the Year ended 30th June, 1881, showing the surplus or deficit upon each sub-head of Vote.

Service.	—	—	Grant.	Expendi- ture.	Expenditure compared with Grant.	
					Less than Estimated.	More than Estimated.
	\$	cts.	\$	cts.	\$	cts.
Cornwall Canal—						
Amount of Appropriation, 1880-81.....	30,545	05	80,000	00		
do brought from 1879-80.....	13,427	02				
Less amount lapsed, 30th September.....			17,118	03		
Paid Gordon, Woodward & Chamberlain, work performed under contract..						
do do labor and fittings.....				37,400	00	
Walter H. Brown, timber.....				432	75	
John E. Loney, castings.....				7,446	24	
Geo. N. Oill, do lumber &c.....				883	82	
J. A. Phelan, to pay Resident Engineers, &c.....				527	14	
Mrs. D. W. Macdonell, portion purchase money for land.....				3,682	24	
Hugh McDonald, land.....				1,000	00	
Marsh estate, land and interest.....				1,520	30	
Legal services.....				432	61	
Travelling expenses.....				467	92	
Stationery.....				193	50	
				41	62	
				53,943	14	
					43,169	89
St. Lawrence Canals—						
Amount of Appropriation, 1880-81.....	80,000	00				
do brought from 1879-80.....	70,785	44				
Less amount lapsed, 30th September.....	69,867	44	918	00		
			80,918	00		

Paid J. A. Phelan, to pay Engineers.....		591 28			
J. Mayer, registering documents		444 25			
Salaries		5,487 20			
Legal services.....		148 01			
Travelling expenses		168 68			
Stationery		20 69			
Advertising		42 00			
Painting, nails, iron stand, use of tools, &c.....		27 85			
		6,927 96			73,990 04
Welland Canal—b					
Amount of Appropriation.....		747,075 25	800,000 00		
do brought from 1879-80		384,333 73			
Less Amount lapsed 30th September			362,741 52		
			75,000 00		
Governor General's warrant.....				1,237,741 52	
Paid Great Western Railway, diversion of track.....					101,000 00
T. B. Townsend, lock gates.....					231,900 00
John Brown, per representatives, work performed under contract.....					169,446 77
Bannerman & Co., work performed under contract Section 33.....					110,200 00
F. B. McNamee & Co. do do 34.....					99,900 00
Hunter, Murray & Cleveland do do 35.....					70,200 00
do do 27.....					39,100 00
P. Larkin do do 1.....					25,660 00
Usher & Battle, regulating weir and road bridge.....					28,335 17
Haney, Haney & Parry, work performed under contract Sections 19 and 20.....					19,800 00
Ferguson, Mitchell & Symmes, work performed under contract section 28.....					35,424 02
John Carroll, work performed under contract Section 23.....					12,300 00
R. J. Campbell, per assignees, work performed under contract Sections 17 and 18.....					34,100 00
O'Brien, Gordon & Bergin, bridges.....					60,500 00
W. H. Brown, timber.....					24,800 00
Toronto Bridge Co., materials delivered.....					13,000 00
Welland Railway Co., diversion of track.....					12,749 42
Lolbh, Dawson & Murray, work performed under contract Section 12.....					9,500 00
Dawson, Hartt & Morrison do do.....					9,100 00
Robert Fowle, snubbing posts.....					6,100 00
A. Dobbie, iron, steel, brass, &c., for regulating weirs.....					6,000 00
C. F. Dunbar, work performed under contract section 24.....					6,868 46
J. Wilson, iron, steel, brass, &c., for regulating weirs.....					2,750 00
D. G. Rowan, trimming gate quoins, &c.....					2,919 25
J. Ham. Petty, services, &c., as Land Valuator					2,444 00
H. Murna do do.....					2,519 75
Carried forward.....				1,237,741 52	1,136,616 64

Appropriation Accounts for Fiscal Year ended 30th June, 1881—Continued.

RAILWAYS AND CANALS—CAPITAL—Continued.

ACCOUNT of sums expended, compared with the sums granted, on account of CANALS, for the Year ended 30th June, 1881, showing the surplus or deficit upon each sub-head of Vote.

Service.	—	—	Grant.	Expenditure.	Expenditure compared with Grant.	
					Less than Estimated.	More than Estimated.
	\$	cts.	\$	cts.	\$	cts.
Brought forward.....			1,237,741 52	1,136,616 84		
Welland Canal—Continued.						
Geo. N. Oill, castings, timber, &c.....				610 56		
Joseph Upper, land.....				500 00		
T. Nihan do.....				468 66		
E. McArdle do.....				1,200 00		
E. Anderson do.....				1,500 00		
Catharine Morrison, land.....				2,100 00		
J. & T. Conlon do.....				8,693 00		
Heirs of B. McRae do.....				5,871 00		
John McGillivray do.....				2,140 00		
James Clarke do.....				2,136 00		
Wm. Mellanby do.....				199 40		
Oscar Upper do.....				1,000 00		
J. & E. F. Leidy do.....				30 00		
J. W. Johnson, land and damages.....				930 00		
B. F. Reynolds, land and damages.....				2,650 00		
N. H. Martin do.....				115 00		
S. D. Woodruff do.....				240 00		
Rosannah Rae do.....				200 00		
L. McCallum do.....				200 00		
G. W. Miller do.....				75 00		
J. McDonagh, damages to crop.....				237 46		
James Nicholson do mill.....				317 50		
Stephen Beatty, for injury through insufficient water supply.....				926 50		
R. D. Dunn, to pay engineering staff.....				33,492 94		
do do repairs to banks.....				7,731 04		

Appropriation Accounts for Fiscal Year ended 30th June, 1881—Continued.

RAILWAYS AND CANALS—CAPITAL—Continued.

ACCOUNT of sums expended, compared with the sums granted, on account of CANALS, for the Year ended 30th June, 1881, showing the surplus or deficit upon each sub-head of Vote.

Service.	—	—	Grant.	Expendi- ture.	Expenditure compared with Grant.	
					Less than Estimated.	More than Estimated.
	\$	cts.	\$	cts.	\$	cts.
Brought forward.....			364,518 09			
Canillon Lock and Canal—Continued.						
Paid R. P. Cooke & Co., work performed under contract.....				125,900 00		
F. B. McNamee & Co. do				47,500 00		
Geo. Dowker, to pay Resident Engineers, &c.....				11,666 15		
do labor.....				117 13		
D. R. Van Allen & Co., timber.....				5,110 93		
Salaries.....				924 99		
Travelling expenses.....				14 00		
Stationery.....				66 96		
Advertising.....				26 40		
				191,326 56	173,191 53	
Greenville Canal— a						
Amount of Appropriation, 1880-81.....		250,000 00				
do brought from 1879-80.....	121,792 42					
Less—Amount lapsed, 30th September.....	108,647 34					
		13,055 08				
			263,055 08			
Paid Honey, Stewart & Co., work performed under contract.....				81,300 00		
James Goodwin do				52,500 00		
Geo. Dowker, to pay Resident Engineers, &c.....				9,376 25		
A. Fleck, castings, &c.....				778 98		
Lands purchased.....				35 55		
Salary.....				35 00		
Travelling expenses.....				25 00		

Appropriation Accounts for Fiscal Year ended 30th June, 1881.—Continued.

RAILWAYS AND CANALS—CAPITAL—Continued.

ACCOUNT of sums expended, compared with the sum granted, on account of CANALS, for the Year ended 30th June, 1881, showing the surplus or deficit upon each sub-head of Vote.

Service.	—	—	Grant.	Expendi- ture.	Expenditure compared with Grant.	
					Less than Estimated.	More than Estimated.
	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
Brought forward.....	10,000 00	.....			
Miscellaneous Canals (Culbute)— <i>Concluded.</i>						
Paid Salaries and wages.....	.....	.....	.....	987 37		
Rent of office.....	.....	.....	.....	60 00		
Wood.....	.....	.....	.....	26 25		
Shovels, spikes, screw-bolts, repairing wheels, &c.....	.....	.....	.....	52 72		
Travelling expenses.....	.....	.....	.....	10 50		
				1,136 84	8,863 16	

I certify that these accounts have been examined under my directions and are correct.

Examined,
JOHN B. LYNCH.

J. L. McDOUGALL,
Auditor-General.

- a. Works in progress.
b. Under-estimated.
c. Work completed under the estimate,
d. Not required.

STATEMENT of Salaries charged in Welland and St. Lawrence Canals, Capital, for services in the Department of Railways and Canals, Ottawa.

<i>Welland Canal.</i>	\$ cts.	\$ cts.
G. A. Mothersill.....	1,350 00	
R. C. Douglas.....	1,641 00	
J. B. Spence.....	1,440 00	
C. Blackwell.....	1,333 28	
Gustave Smith.....	900 00	
J. H. McLeod.....	393 00	
J. W. Griffith.....	183 00	
C. Watson.....	116 00	
M. McKinnon.....	214 50	
H. LeB. Ross.....	122 00	
Chas. Costin.....	62 00	
J. Graham.....	46 50	
F. C. Borradale.....	61 00	
A. Rouleau.....	72 00	
E. Bauset.....	60 00	
A. Johnston.....	58 50	
A. G. Beaudry.....	27 00	
E. L. Chevrier.....	24 00	
A. Chartier.....	18 00	
J. H. Fontaine.....	63 00	
O. Bonneville.....	31 00	
L. Duplessis.....	31 00	
Eugène Hamond.....	27 00	
		8,273 78
<i>St. Lawrence Canals.</i>		
E. Bauset.....	420 00	
A. Hamel.....	523 50	
M. Desjardins.....	529 50	
D. A. McMillan.....	529 50	
P. Boulay.....	682 50	
O. Bonneville.....	152 00	
J. W. Griffith.....	91 50	
N. Hyndman.....	61 00	
W. Hyndman.....	36 00	
C. Watson.....	76 00	
H. LeB. Ross.....	62 00	
E. L. Chevrier.....	42 00	
L. Duplessis.....	31 00	
P. A. Hudon.....	21 00	
J. D. Van Buskirk.....	28 50	
James Battle.....	18 00	
T. Grenier.....	4 50	
		3,308 50
Total.....		11,582 28

RAILWAYS AND CANALS.

RECAPITULATION of Expenditure on Canals, Capital, 1880 81.

	\$ cts.
Lachine.....	292,165 51
Cornwall.....	53,948 14
St. Lawrence.....	6,927 96
Welland.....	1,242,943 37
St. Ann's Lock and Canal.....	69,042 76
Carillon Lock and Canal.....	191,326 56
Grenville.....	145,380 97
Culbute.....	4,721 62
St. Peter's.....	69,434 76
Miscellaneous.....	1,136 84
Total.....	2,077,028 49

Appropriation Accounts for Fiscal Year ended 30th June, 1881—Continued
RAILWAYS AND CANALS—INCOME.

ACCOUNT of sums expended, compared with the sums granted, on account of CANALS, for the Year ended 30th June, 1881, showing the surplus or deficit upon each sub-head of Vote.

Service.	—	—	Grant.		Expendi- ture.	Expenditure compared with Grant.	
			\$	cts.		Less than Estimated.	More than Estimated.
* Chamblay Canal—Purchase of a building to be used for the Collector's office, St. John.....	\$	cts.			\$	\$	\$
Welland Canal—Rebuilding superstructure of toll bridge, Dunnville.....			1,000	00		1,000	00
† Paid R. D. Dunn to pay labor and accounts			12,000	00		5,406	81
† Welland Canal—To rebuild a bridge on the line of Canal Street, Dunnville.....					6,593	19	
Burlington Bay Canal—							5,500
Amount of Appropriation, 1880-81.....		10,000					
Amount brought from 1879-80.....	8,480	20					
Less—Amount lapsed, 30th September.....	2,433	20	6,047	00			
Paid McDermid & McHendrie, work performed under contract.....			16,047	00	15,000	00	
Salaries.....					780	00	
Travelling expenses.....					75	40	
Removing wreck.....					53	00	
Office rent.....					12	50	
Labor, stationery, freight, hardware, &c.....					46	70	
					15,967	60	79
Baie Verte Canal.—To pay J. W. Lawrence, Esq., Commissioner, balance of amount payable to him—supplementary.....			700	00			
† Paid J. W. Lawrence balance of amount due him.....					520	00	180
Miscellaneous works not otherwise provided for.....			5,000	00			
Paid James F. Foy costs re Dawson route					406	33	
John Brannigan, interest on purchase of quarry					133	50	
D. F. Begg, balance bridging Cariboo Muskeg					193	00	
Chas. Begg, balance claim for services					42	00	
					774	83	14,225
							17

Arbitrations and Awards.....	5,000 00			
Paid Wm. Compton, salary.....	1,000 00			
do J. Simard.....	1,000 00			
do C. Thibault, Secretary, salary.....	973 27			
do Travelling expenses.....	2,440 42			
do Costs <i>re</i> Dawson route.....	39 19			
do Stationery.....	82 34			
	5,535 22			535 22
Surveys and Inspections.....				
Paid salaries and wages.....	10,000 00			
do Travelling expenses.....	114 00			
do Charles Costin, preparing report of Department.....	234 79			
do Flag.....	200 00			
	11 45			
	560 24			9,439 76

RAILWAYS AND CANALS.

RECAPITULATION of Expenditure chargeable to Income, 1880-'1.

Welland Canal, re-building superstructure of toll-bridge, Dunnville.....	\$6,593 19
Burlington Bay Canal.....	15,967 60
Baie Verte Canal.....	520 00
Miscellaneous works not otherwise provided for.....	774 83
Arbitrations and awards.....	5,535 22
Surveys and inspections.....	560 24
Total.....	29,951 08

I certify that these accounts have been examined under my directions and are correct.

Examined,
JOHN B. LYNCH.

J. L. McDOUGALL,
Auditor-General.

* Purchase was not completed on 30th June, 1881.

† Work in progress.

† Work postponed.
|| Not required.

OTTAWA, 11th October, 1881.

SIR,—A payment of \$49.00 was made to John Haverty, per cheque No. 152, dated 31st July last, for livery and board for Mr. Outram, while sick; this payment is charged in the statement of the 8th August.

Will you kindly explain why an account of this nature is paid for Mr. Outram.

I have the honor, &c.,

J. L. McDOUGALL,
Auditor-General.

T. TRUDEAU, Esq.,
Deputy Minister of Railways and Canals.

OTTAWA, 11th January, 1881.

SIR,—Referring to your letter of the 11th October last, wherein you ask for an explanation of the item of \$49 paid by a cheque, dated the 31st July, 1880, on account of Mr. J. Outram, for livery and board, I am directed to inform you that that gentleman has written here, in reply to a communication on the subject addressed to him by this Department on the 16th ult., stating that during the time when the bill in question was incurred he was suffering from so severe an attack of inflammatory rheumatism as to be unable to reach his office, where his presence was much needed at the time, and which is about a mile distant from his residence, without a conveyance, and that he therefore hired one from Mr. Haverty on the 3rd, 4th, 5th and 14th of June, and on another occasion of which he has not the date. The charge for board which forms part of the total of \$49, was made for dinners supplied him at Haverty's Hotel, which is adjacent to his office, during same illness.

I am, Sir,

Your obedient servant,

F. BRAUN,
Secretary.

J. L. McDOUGALL, Esq.,
Auditor-General.

OTTAWA, 11th January, 1881.

SIR,—I have received your communication, No. 15,488, giving an explanation of a payment of \$49 to John Haverty on account of board and livery for Mr. J. Outram during the latter's illness.

Payments of such a nature appear to me to be irregular. I think that the above amount should be deducted from Mr. Outram's salary.

I have the honor to be, Sir,

Your obedient servant,

J. L. McDOUGALL,
Auditor-General.

T. TRUDEAU, Esq.,
Deputy Minister of Railways and Canals.

OTTAWA, 27th January, 1881.

SIR,—Referring to your letter of the 11th instant, respecting payment to one John Havery of the sum of \$49, for livery and board furnished to Mr. J. Outram, at Winnipeg, which sum you propose should be deducted from Mr. Outram's salary, I have the honor to inform you that it is the opinion of the Chief Engineer of the Pacific Railway that this expenditure having been incurred at a pressing time in order to enable Mr. Outram, incapacitated by rheumatism, to attend his office, should, as an exceptional case, be allowed. Instructions have been given that in future no expenditure of this nature is to be incurred without the authorization of the Department.

I have the honor to be, Sir,

Your obedient servant,

F. BRAUN,

Secretary.

J. L. McDougall, Esq.,
Auditor-General.

OTTAWA, 31st December, 1880.

SIR,—I have examined the cheques and vouchers to the 30th November, in connection with D. S. Curry's expenditure on the Canadian Pacific Railway.

It is customary with Mr. Curry to draw cheques of very large amounts in his own favor, in order to pay the wages of men employed on the different contracts.

In each instance of this kind, I should be furnished with a certified pay list, covering the amount of the cheque and bearing the signature of each individual who receives money. Such pay-lists have not been sent me, although I have received several which are unsigned.

These latter will be exchanged with you for the required ones, which please forward immediately.

W. T. Jennings's July and September pay-lists, which are not certified by that engineer, will also be returned to you upon receipt of the certified ones.

I have the honor to be, Sir,

Your obedient servant,

J. L. McDougall,

Auditor-General.

T. TRUDEAU, Esq.,
Deputy Minister of Railways and Canals.

OTTAWA, 29th January, 1881.

SIR,—In reply to your letter of the 31st ultimo, whereby you request that the individual signature of all persons receiving money through Mr. Curry may be attached to the pay-rolls sent in by him, I have the honor to inform you that such a course with a large body of men, many of whom cannot write, and whose labor unfits their hands for properly using pen and paper, is not found to be practicable. The rule adopted, I am instructed to say, is to have all payments of laborers witnessed by two persons, whose initials are thereupon attached to the pay-lists.

With respect to the non-certification of Mr. Jennings's staff pay-rolls, to which you refer, instructions have been given for the furnishing of certified copies to replace those now in your hands.

I have the honor to be, Sir,
Your obedient servant,

F. BRAUN,
Secretary.

J. L. McDOUGALL, Esq.,
Auditor-General.

OTTAWA, February, 1881.

SIR,—In reply to your communication, No. 15,651, of the 29th inst., stating the impracticability of obtaining individual signatures to Mr. Curry's pay-lists, I have the honor to inform you that I deem the mark of those unable to write, attested by a witness, as sufficient evidence that payment has been made.

With regard to the rule adopted of having two witnesses whose initials are attached to the pay-lists, I would request that their names be written in full.

I have the honor to be, Sir,
Your obedient servant,

J. L. McDOUGALL
Auditor-General.

T. TRUDEAU, Esq.,
Deputy Minister of Railways and Canals.

OTTAWA, 3rd March, 1881.

SIR,—The charge of the salaries of the permanent and temporary employés in the Canadian Pacific Railway Office at Ottawa to various sub-divisions of the three votes for Canadian Pacific Railway construction seems to me irregular, and not conducive to clear account keeping.

I should be obliged by your opening a distinct sub-head in one of the three votes referred to, for the office expenditure here, making all the future charges to that sub-head, and transferring the past expenditure of this year to it.

I have the honor to be, Sir,
Your obedient servant,

J. L. McDOUGALL,
Auditor-General.

T. TRUDEAU, Esq.,
Deputy Minister of Railways and Canals.

OTTAWA, 16th September, 1881.

SIR,—In my letter of the 3rd of March last suggesting the opening of a sub-head in one of the Pacific Railway votes to which the salaries of the temporary and permanent employés in the Canadian Pacific Railway Office at Ottawa might be charged, I requested that the past expenditure of the year would be transferred to it. A sub-head called "Head Office" was opened in March, and the expenditure of that and future months charged thereto. As you have not yet transferred the expenditure of the eight previous months to this sub-head, I would be obliged by your doing so as soon as possible.

Be good enough to let me know how much of the total expenditure of head office belongs to west of Red River.

I have the honor to be, Sir,
Your obedient servant,

J. L. McDOUGALL,
Auditor-General.

T. TRUDEAU, Esq.,
Deputy Minister of Railways and Canals.

OTTAWA, 23rd August, 1881.

* SIR,—The vouchers in connection with E. V. Bodwell's expenditure on the Canadian Pacific Railway in British Columbia for the year ended 30th June, 1881, have not yet reached this office.

Be good enough to forward them as early as possible, as I am anxious to examine and compare them with the cheques.

I have the honor to be, Sir,
Your obedient servant,

J. L. McDOUGALL,
Auditor-General.

T. TRUDEAU, Esq.,
Deputy Minister of Railway and Canals.

OTTAWA, September 6th, 1881.

* SIR,—Please forward to this office the vouchers in connection with John St. V. Caddy's expenditure on Canadian Pacific Railway construction for the year ended 30th June last.

I have the honor to be, Sir,
Your obedient servant,

J. L. McDOUGALL,
Auditor-General.

T. TRUDEAU, Esq.,
Deputy Minister of Railways and Canals.

OTTAWA, 24th August, 1881.

SIR,—Some time ago I received your certificate, No. 698, asking the transfer of the advertising account of the year 1880-81 to various services.

In regard to the amount \$4,368.51, charged by your accountant to "Pacific Railway General," owing, as he states, to his being unable to distribute it to the various sections of the Canadian Pacific Railway, I beg to say that I have opened in the books of this office, a similar account against which I have placed the amount in question. If you have any further explanation to make it will be gladly received.

I have the honor to be, Sir,
Your obedient servant,

J. L. McDOUGALL,
Auditor-General.

T. TRUDEAU, Esq.,
Deputy Minister of Railways and Canals.

* These vouchers have not been received.

OTTAWA, February 10th, 1881.

SIR,—I have received your certificate, 422, in favor of George Dowker, to pay resident engineers on the canals for which he is paymaster. I notice that the salaries of E. Deniel, Engineer on the Grenville Canal, and Ernest Marceau, Engineering Secretary on St. Anne's, have been increased from \$90 and \$66.66 a month to \$166.66 and \$90 respectively, and that each is granted six months arrears of salary; in the former case amounting to \$459.66, in the latter \$140. How are the above increases and arrears granted? I should also like to be informed of any system or rule which may exist as to the power of the Department itself in making appointments and promotions without the concurrence of Council. The increases and arrears referred to in this letter are of such magnitude that unless there is some authority for the action being properly under the control of your Department alone, I should consider the endorsement of Council necessary.

I have the honor to be, Sir,
Your obedient servant,

J. L. McDOUGALL,
Auditor-General.

T. TRUDEAU, Esq.,
Deputy Minister of Railways and Canals.

OTTAWA, 14th February, 1881.

SIR,—In reply to your letter of the 10th instant, with reference to the increases of salary granted to Mr. E. Deniel and Mr. E. Marceau, Engineers, employed on the Grenville and St. Anne Canals respectively, I have the honor to inform you that the said increases, dating from the 1st July last, and amounting to the sums set down in the certificate, No. 422, to which you refer, have been granted by the Minister upon the recommendation of the Superintending Engineer of those works, and of the Chief Engineer of Government Canals, the two officers receiving increases being employed on works of construction and not in any way members of the permanent canal staff.

I have the honor to be, Sir,
Your obedient servant,

F. BRAUN,
Secretary.

J. L. McDOUGALL, Esq.,
Auditor-General.

OTTAWA, 25th November, 1881.

SIR,—I beg to inform you that the pay-lists, initialed according to the rule adopted by your Department, covering the advances made by D. S. Curry, in his own favor, have not yet reached this office.

Be good enough to forward them as speedily as possible.

I have the honor to be, Sir,
Your obedient servant,

J. L. McDOUGALL,
Auditor-General.

T. TRUDEAU, Esq.,
Deputy Minister of Railways and Canals.

PUBLIC WORKS—CAPITAL.

ACCOUNT of sums expended, compared with the sums granted, on account of PUBLIC BUILDINGS, OTTAWA, for the Year ended 30th June, 1881, showing the surplus or deficit upon each sub-head of Vote.

Service.	—	—	Grant.	Expendi- ture.	Expenditure compared with Grant.	
					Less than Estimated.	More than Estimated.
	\$	cts.	\$	cts.	\$	cts.
Eastern Block Departmental Buildings, for construction of fire and burglar proof vaults—						
Amount of Appropriation.....			8,000 00			
do Supplementary Grant.....			4,000 00			
			12,000 00			
Paid Wm. Toms, contractor.....	7,132 10					
J. & J. Taylor, for doors and lock.....	1,610 90					
Advertising.....	79 98					
				8,822 98	3,177 02	
Western Block, Departmental Buildings, for finishing rooms in basement for Dead Letter Branch, Post Office Department—						
Amount of Appropriation.....			2,400 00			
Supplementary Grant for balance due to Messrs. Strachan, Beckett & Aspell, on final estimate in connection with their contract for joiner and carpenter work, plastering, painting, roofing, &c.....			402 71			
			2,802 71			
By paid Strachan, Beckett & Aspell, balance due on contract.....	402 71					
Wm. Toms, contract.....	1,524 00					
Queen's Printer.....	0 51					
Advertising.....	81 66					
				2,008 88	793 83	
Carried forward.....			14,802 71	10,831 86	3,970 85	

Appropriation Accounts for Fiscal Year ended 30th June, 1881—Continued.

PUBLIC WORKS—CAPITAL—Continued.

ACCOUNT of sums expended, compared with the sums granted, on account of TELEGRAPHS, for the Year ended 30th June, 1881, showing the surplus or deficit upon each sub-head of Vote.

Service.	—	Grant.	Expenditure.	Expenditure compared with Grant.	
				Less than Estimated.	More than Estimated.
	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
Land and cable telegraph lines, for the Sea Coast and Islands of the Lower River and Gulf of St. Lawrence, &c.....		200,000 00			
By Sub-marine cables and telegraph wire	125,024 63				
Telegraph poles	10,703 00				
Putting up telegraph poles, &c.	11,768 83				
Erecting wires and building line	7,701 31				
Making trenches for cables.....	586 39				
Lanterns, laying cable and repairing.....	2,170 11				
Inspection of poles.....	624 23				
Building huts and houses	220 62				
Lumber.....	657 47				
Making and rigging flag staffs..	716 39				
Mast and spars	146 50				
8 sets of flags.....	560 00				
1 ensign	10 00				
Erection of signal flags	247 10				
Pins, brackets, &c., for telegraph poles.....	478 30				
Insulators.....	614 25				
Transmitter.....	44 16				
Signal codes.....	273 03				
Charter of schooner	40 00				
Steam launch	900 34				
Premiums for insurance	1,200 00				
Purchase of horse and wagon ..	200 00				
Stores for signal station.....	79 25				
Telegraph material and sundries ..	1,466 23				
Salaries, services and labor	3,612 97				
Hardware.....	136 43				
Telescopes	221 18				
Fire brick.....	36 00				
Painting	29 50				
Advertising	284 16				
Printing	129 74				
Travelling expenses.....	1,481 83				
Stationery	46 08				
Telegraphing.....	752 77				
Freight	2,030 50				
Paid J. U. Gregory, for services ..	150 00				
	175,343 30				
LESS—Refund by T. N. Gisborne, on account of travelling expenses	205 29				
		200,000 00	175,138 01	24,861 99	
			175,138 01	24,861 99	

I certify that this account has been examined under my directions and is correct.

Examined,
J. H. P. GIBSON.

J. L. McDOUGALL,
Auditor-General.

Appropriation Accounts for Fiscal Year ended 30th June, 1881—Continued.

PUBLIC WORKS—CAPITAL—Continued.

RECAPITULATION of sums expended, compared with the sums granted, for the Year ended 30th June, 1881, showing the surplus or deficit upon each sub-head of Vote.

Service.	Appropriations and Balances brought for- ward.	Balances lapsed 30th Septem- ber, 1880.	Nett Grant Available.	Expendi- ture.	Expenditure compared with Grant.	
					Less than Estimated.	More than Estimated.
	\$	cts.	\$	cts.	\$	cts.
East Block, Departmental Buildings.....	12,000	00	12,000	00	3,177	02
West Block do	2,802	71	2,802	71	793	83
Grounds	3,642	57	1,400	00	1,400	00
Land and Cable Telegraph Lines.....	200,000	00	200,000	00	24,861	99
Totals.....	218,445	28	216,202	71	28,832	84

I certify that this account has been examined under my directions and is correct.

J. L. McDOUGALL,
Auditor-General.

Examined,
J. H. P. GIBSON.

PUBLIC WORKS--INCOME

ACCOUNT of sums expended, compared with the sums granted, on account of PUBLIC BUILDINGS, ONTARIO, for the Year ended 30th June, 1881, showing the surplus or deficit upon each sub-head of Vote

Service.	—	—	Grant.		Expendi- ture.	Expenditure, compared with Grant.	
			\$	cts.		Less than Estimated.	More than Estimated.
Ottawa Drill Shed— a						\$	cts.
Amount of Appropriation.....	\$	cts.					
do brought from 1879-80.....			3,000	00			
do Supplementary Grant.....			550	00	3,557		95
By Ottawa Gas Co., supplying and laying gas-pipes.....			64	10			
City of Ottawa, excavating trenches and water-pipes.....			665	44			
Philip Veale, Contractor.....			1,497	84			
Gratton & Allard, for winter sashes.....			225	00			
H. G. Roche, for gas-fittings.....			522	21			
Making drain.....			15	00			
Grading grounds.....			100	00			
Repairing fence.....			83	05			
do chimney.....			6	80			
W. C. Travis, for injury and loss of time.....			10	00			
D. Smith, services as Clerk of Works.....			225	00			
Advertising.....			22	40			
Queen's Printer.....			5	89			
					3,442		73
Ottawa Geological Museum—							
Amount of balance brought from 1879-80.....			28,571	83			
do Supplementary Grant.....			9,250	00			
			37,821	83			
			116	97			
Less—Amount lapsed 30th September.....			37,704	86			
Carried forward.....			41,302	81	3,442		73
							155 22

Appropriation Accounts for Fiscal Year ended 30th June, 1881—Continued.

PUBLIC WORKS—INCOME—Continued.

ACCOUNT of sums expended, compared with the sums granted, on account of PUBLIC BUILDINGS, ONTARIO, for the Year ended 30th June, 1881, show the surplus or deficit upon each sub-head of Vote.

Service.	—	\$	cts.	—	Grant.	Expendi- ture.	Expenditure compared with Grant.	
							Less than Estimated.	More than Estimated.
		\$	cts.		\$	cts.	\$	cts.
Brought forward.....					41,302 81	3,442 73	155 22	
Ottawa Geological Museum—Continued.								
By B. Dunning, construction of drain.....								
City of Ottawa, for water.....			131 90					
H. Meadows, rent of stoves, &c.....			32 25					
D. O'Connor, legal services re Clarendon Hotel.....			48 70					
Purchase of Clarendon Hotel.....			328 98					
Insurance premiums.....			20,000 00					
Thomas Askrith, contractor.....			116 25					
R. White, alterations.....			10,619 25					
D. Smith, Clerk of Works.....			6 93					
Advertising.....			227 50					
			99 20					
						31,610 96	6,093 90	
Ottawa Post Office—								
Amount appropriated for balance of purchase of land.....					5,042 06			
By Heirs estate of late J. Egan.....								
Balance due on Post Office site.....						5,042 06		
Belleville Public Buildings (site).....					6,000 00			
By D. O'Connor, legal services re purchase of site.....			125 31					
Thomas Willis, purchase of land.....			5,500 00					
Evans & Bolger, survey of site.....			12 60					
						5,637 31	362 69	
St. Catharines Post Office.....					6,000 00			
By P. McCarthy, legal services re purchase of land.....			90 25					
Henry A. King, for land purchased.....			3,250 00					
W. L. Copeland.....			2,750 00					
						6,090 35		90 35

Appropriation Accounts for Fiscal Year ended 30th June, 1881—Continued.

PUBLIC WORKS—INCOME—Continued.

ACCOUNT of sums expended, compared with the sum granted, on account of PUBLIC BUILDINGS, ONTARIO, for the Year ended 30th June, 1881, showing the surplus or deficit upon each sub-head of Vote.

Service.	—	—	Grant.	Expendi- ture.	Expenditure compared with Grant.	
					Less than Estimated.	More than Estimated.
	\$	cts.	\$	cts.	\$	cts.
Brought forward.....			80,719 87	62,406 54	8,461 62	148 29
Kingston Military College— <i>Continued.</i>						
S. T. Diennan, combined desk		87 50				
S. T. Diennan, for instructing Operator		50 00				
R. Muller, for instructing Operator		14 00				
City Treasurer, Kingston, fire-alarm telegraph.....		169 21				
Hardware, smithwork, plumbing, &c.....		291 00				
John Drysdale, services as Engineer		69 30				
Advertising		6 90				
Queen's Printer				2,017 90	7,982 10	
Kingston Fortifications— <i>f</i>						
Amount of Appropriation.....		6,000 00				
do Balance brought from 1879-80.....		414 54				
do Supplementary grant to pay John Waddell for extra work performed in 1877 in connection with his contract for stables at Tête du Pont Barracks.....		416 53				
Less—Amount lapsed, 30th September, 1880.....		6,831 07				
		98 25			6,732 82	
By Power & Son, to pay labor.....		635 00				
do for services as Architects.....		395 00				
Thos. McMahon, painting		1,008 93				
R. M. Horsey, wire window guards.....		119 44				
W. B. & S. Anglin, pine timber.....		42 87				
J. Muckleston & Co., hardware.....		17 41				
Geo. Newlands & Son, repairs, &c.....		540 49				

W. Allen, plumbing.....	190 16			
John Waddell, in full of all claims on his contract.....	416 53			
Thos. Overend, Contractor.....	2,261 00			
John McMahon, repairs, &c.....	754 09			
S. T. Drennan, repairing furniture.....	40 35			
Sundry accounts for lumber.....	110 93			
do hardware.....	70 13			
do labor.....	48 25			
do plumbing.....	55 66			
		6,706 24	26 58	
		16,732 82	8,008 68	
Kingston Penitentiary—				
Amount of Appropriation.....	11,500 00			
do balance brought from 1879-80.....	5,993 07			
		17,493 07		
By J. Muckleston & Co., galvanized iron and castings, &c.....	6,457 37			
John Bowes, salary and travelling expenses as architect.....	1,262 30			
W. B. & S. Anglin, lumber.....	824 40			
Joseph Jamieson, steam fitting and plumber fitting.....	399 30			
Wm. McRossie, lumber.....	3,701 38			
Johnson Day, bricks.....	450 00			
Clem & Morse, 1 hand power elevator.....	100 00			
L. B. Spencer, 2 new boilers for new asylum.....	500 00			
James Vanarder, 404 loads of sand.....	303 00			
McMahon Bros., cement, &c.....	81 90			
Folger & Haney, freight.....	8 46			
A Parent, copying.....	21 00			
		14,109 11	3,383 96	
Kingston Military Buildings (repairs).....				
By Advances to Power & Son, to pay labor, &c., on Kingston Military College.....	660 00	4,000 00		
Power & Son, professional services as Architects on Kingston Military College.....	775 00			
John McMahon, building ice, meat and fuel house.....	733 00			
H. R. Worthington, 1 steam pump.....	300 00			
John Waddell, for work upon boiler house.....	425 00			
R. M. Horsey, plumber work.....	35 24			
Wm. Allen, do.....	144 08			
Wm. McRossie, lumber.....	88 82			
Thos. McMahon, painting.....	69 60			
J. Muckleston & Co., hardware.....	12 91			
W. B. & S. Anglin, lumber.....	39 46			
J. G. Baston, labor, &c., repairing water pipes and heating.....	70 12			
	3,353 23	21,193 07	14,109 11	3,383 96
Carried forward.....				

Appropriation Accounts for Fiscal Year ended 30th June, 1881—Continued.

PUBLIC WORKS—INCOME—Continued.

ACCOUNT of sums expended, compared with the sums granted, on account of PUBLIC BUILDINGS, ONTARIO, for the Year ended 30th June, 1881, showing the surplus or deficit upon each sub-head of Vote.

Service.	—	—	Grant.	Expendi- ture.	Expenditure compared with Grant.	
					Le's than Estimated.	More than Estimated.
	\$	cts.	\$	cts.	\$	cts.
Brought forward.....			21,493 07	14,109 11	3,383 96	.....
Kingston Military Buildings (repairs) — <i>Continued.</i>						
G. Newlands & Sons, labor, &c., mason work.....		58 29				
Folger & Hanley, steam pump, &c.....		9 75				
McMahon Bros., hardware.....		1 41				
R. Bunt, plumber work.....		6 45				
W. M. Drennan, hardware.....		6 82				
Chown & Cunningham, castings.....		4 70				
J. Brokenshire, 1 new pump.....		8 80				
Davidson, Doran & Co., repairing boilers.....		49 26				
J. F. McDermot, shafts for carts.....		2 50				
L. B. Spence, stove grate.....		1 20				
W. McKay, painting.....		32 00				
J. Drysdale, services as engineer.....		450 00				
do travelling expenses.....		11 70				
Queen's Printer.....		2 40				
			.....	3,998 51	1 49	
Windsor Post-Office and Custom House— <i>h</i>						
Amount of Appropriation.....		18,000 00				
do Supplementary Grant.....		1,800 30				
			19,800 00			
By E. Chanteloup, brass box fronts.....		1,408 00				
Bailey & Walker, fittings.....		3,746 80				
Bennett & Wright, heating apparatus.....		2,630 10				

Deslisle & Parent, sidewalks and fencing.....	388 00		
J. H. Harris, painting, &c.....	64 40		
E. T. Barnum, iron railing.....	138 10		
Thos. Jones, sodding, making roads and planting trees.....	339 55		
Curry Bros., furniture.....	20 75		
Zabriskie & Florpe, brass plates.....	29 05		
Drake & Joyce, furniture supplied.....	2,690 50		
Charles Young, gas-fittings.....	700 00		
Wm. G. Nutson, alterations.....	115 00		
St. Louis & Bourke, carpets and blinds.....	592 91		
Wm. Toms, contractor.....	4,620 45		
Wm. Scott, professional services as Architect.....	1,349 25		
John Hannon, sundry services.....	160 34		
Canadian Express Co., express charges.....	5 29		
Canadian Steam Users Co., inspecting boiler.....	19 00		
Windsor Gaslight Co., gas pipes.....	15 77		
Neveaux Bros., tools and solder.....	8 35		
Detroit Safe Works Co., cleaning bolts and locks.....	6 50		
W. Shordland, Clerk of Works.....	375 00		
Advertising.....	108 59		
		41,293 07	19,522 61
			277 39
			3,652 84

I certify that these accounts have been examined under my directions and are correct.

J. L. McDOUGALL,
Auditor-General.

Examined,
J. H. P. GIBSON.

- a. Work not all completed.
- b. Cost of site less than amount of appropriation therefor.
- c. Cost of site more than anticipated.
- d. Cost of minor repairs not anticipated.
- e. Work not carried out.
- f. Repairs not carried on as rapidly as anticipated.
- g. Amount of repairs required less than estimated.
- h. Wall not completed.

T. J. Jephage, professional services	1,084 30			
Edward Dunn, services as Clerk of Works.	120 00			
J. Jobin	243 00			
M. Gullot	108 00			
W. Imiah	90 00			
H. Tranquille	50 00			
P. Lefrançois, teaming.	1 20			
C. Lapierre, copying	46 50			
P. L. Morin, plan	10 00			
J. E. Livernois, photographs of Kent and St. Louis Gates	189 00			
J. W. H. Watts, travelling expenses.	127 34			
J. Shearer	100 00			
C. McCarthy	130 65			
W. M. Hutchison	48 75			
W. Curran	35 45			
Queen's Printer	16 87			
Less—Refund by J. W. Harper	39,820 00			
Amount contributed by Her Majesty	2,438 63		37,381 37	2,618 63
Durham Terrace Extension—				
Amount of Appropriation	5,000 00			
do brought from 1879-80.	12,913 60			
Less Amount lapsed 30th September, 1880	3,014 35			
	9,899 25	14,889 25		
By paid Thos. Pampalon, Contractor	7,667 42			
John O'Leary	5,240 00			
J. N. Guillot, services as Clerk of Works.	567 00			
E. Dunn	50 00			
John Shearer, travelling expenses.	478 35			
J. W. H. Watts	96 80			
Queen's Printer	1 93		14,101 50	737 75
Securing Cliff under Citadel—				
Amount of Appropriation	35,000 00			
By paid Hon. John Hearn, for purchase of row of buildings.	21,700 00			
H. Hatch, for demolishing house, Champlain Street.	768 25			
H. Hatch, for removing stone	112 75			
J. E. Larue, legal services.	294 00			
J. A. Charlebois	98 60			
J. E. Charlebois	13 30			
R. Greig, interest on purchase of lot	16 18			
John Giblin, services as Inspector	427 50			
W. Imiah	234 00			
do Clerk of Works				
Carried forward	23,664 58	105,105 24	54,037 00	16,078 24

Appropriation Accounts for Fiscal Year ended 30th June, 1881—Continued.

PUBLIC WORKS—INCOME—Continued.

ACCOUNT of sums expended, compared with the sums granted, on account of PUBLIC BUILDINGS, QUEBEC, for the Year ended 30th June, 1881, showing the surplus or deficit upon each sub-head of Vote.

Service.	—	Grant.		Expendi- ture.	Expenditure compared with Grant.	
		\$	cts.		Less than Estimated.	More than Estimated.
Brought forward	\$	cts.	\$	cts.	\$	cts.
			23,664 58	105,105 24	54,637 00	16,078 24
Securing Cliff under Citadel— <i>Continued.</i>						
J. W. Harner, to pay for labor.....			2,590 20			
John Shearer do			89 60			
J. W. H. Watts, travelling expenses			43 50			
do do			67 45			
W. Imtah do			159 75			
John Shearer do			111 50			
Chas. McCarthy do			0 96			
Queen's Printer						
			26 727 54			
			2,500 00			
Less Amount contributed by City of Quebec.....				24,227 54	10,772 46	
Quebec Marine Hospital.....				2,000 00		
By paid Auguste Laberge, contract.....			1,811 00			
P. M. Pelletier, Clerk of Works.....			225 00			
Queen's Printer			2 90			
Quebec Custom House, heating				2,038 90		38 90
By paid Z. Chénay, for repairs.....			227 09			
P. M. Pelletier, Clerk of Works.....			225 00			
Advertising			166 25			
Queen's Printer			8 63			
Quebec Artillery Barracks.....				626 88	9,373 12	
By paid Pierre Châteaufort, work on Dauphine Barracks			536 00	2,000 00		

Appropriation Accounts for Fiscal Year ending 30th June, 1881—Continued.

PUBLIC WORKS—INCOME—Continued.

ACCOUNT of sums expended, compared with the sums granted, on account of PUBLIC BUILDINGS, QUEBEC, for the Year ended 30th June, 1881, showing the surplus or deficit upon each sub-head of Vote.

Service.	—	—	Grant.	Expendi- ture.	Expenditure compared with Grant.	
					Less than Estimated.	More than Estimated
	\$	cts.	\$	cts.	\$	cts.
Brought forward.....	3,849 08	97,995 45	51,371 17	38 90
St. Vincent de Paul Penitentiary—Continued.						
W. P. Bartley & Co., hardware.....	1,944 62			
E. Chanteloup do	622 76			
Glas. Garth & Co. do	680 03			
R. H. Buchanan & Co. do	137 40			
W. McNally & Co., drain pipe.....	51 98			
Warden, Kingston Penitentiary, ventilators.....	106 00			
Hamilton & Massey, galvanized iron.....	957 28			
Geo. Brush, repairs to pump.....	330 00			
J. T. Letourneau, rope, paint, oil, &c.....	653 21			
Letourneau, fils et Cie., white lead, &c.....	109 59			
A. A. Wilson & Co., paint.....	77 99			
Penley & Pattee, lumber.....	269 73			
J. R. Booth do	1,519 77			
J. McLaren & Co. do	247 23			
Thos. Birckett do	189 58			
C. B. Wright, cement.....	93 00			
F. Deary, plastering Catholic Chapel, &c.....	783 75			
Freight, sundry accounts.....	255 33			
Poles, shingles, sand, &c., sundry accounts.....	206 15			
Copying.....	20 90			
P. Gussou, services as Trade Instructor.....	641 63			
T. Ouimet, services as Clerk of Works.....	225 00			
John Bowes, services as Architect.....	1,080 00			
do travelling expenses.....	271 30			
T. Ouimet do	17 50			

J. Devlin	do	.....	.....	20 00	.....	.....	.....	.....	.....
M. Clancy	do	.....	.....	36 65	.....	.....	.....	.....	.....
Stationery	.....	.....	.....	39 99	.....	.....	.....	.....	.....
Citadel, repairs to roof.....	.....	.....	.....	.....	.....	4,000 00	.....	15,437 45	10,153 86
By paid Z. Vandy, contract.....	.....	.....	.....	2,756 00	.....	.....	.....	.....	.....
P. W. Peillettier, Clerk of Works..	.....	.....	.....	75 00	.....	.....	.....	2,831 00	1,169 00
Montreal Custom House.....	.....	.....	.....	.....	.....	4,500 00	.....	.....	4,500 00
	.....	.....	.....	.....	.....	183,409 03	116,263 90	67,194 03	38 90

I certify that these accounts have been examined under my directions and are correct.

J. L. McDOUGALL,
Auditor-General.

Examined,
J. H. P. GIBSON.

- a.* Work not carried on as rapidly as anticipated.
b. More work executed than anticipated.
c. and *d.* Work not carried on rapidly enough to expend the entire appropriation.
e. Cost of site not equal to amount appropriated.
f. Work estimated for not all carried out.
g. Work estimated for not all carried out.
h. Work not carried out.

OFFICE OF THE AUDITOR-GENERAL,
OTTAWA, 17th February, 1881.

SIR,—With respect to your application, No. 837, for the payment of lands purchased for Sherbrooke Post Office, &c., I will be obliged if you forward to me the certificates of the valuers as required by Sec. 33 Audit Act.

I have the honor, &c., &c.,

J. L. McDOUGALL,
Auditor-General.

G. F. BAILLAIRGÉ, Esq.,
Deputy Minister of Public Works.

OFFICE OF THE AUDITOR-GENERAL,
OTTAWA, 26th March, 1881.

SIR,—*Re* Sherbrooke Post Office, I learn that you suppose my interpretation of the 33rd section of the Audit Act, which makes it illegal to pay for land without the certificate of a valuator is incorrect.

I shall be glad to refer the matter to the Minister of Justice, if you wish me to do so.

I have the honor, &c., &c.,

J. L. McDOUGALL,
Auditor-General.

G. F. BAILLAIRGÉ, Esq.,
Deputy-Minister of Public Works.

OTTAWA, 30th April, 1881.

SIR,—I am directed to state that the Minister of Public Works has been informed by his officers that you, as Auditor-General, refuse to allow the payment of the property purchased by him at Sherbrooke, P.Q., as a lot on which public buildings for the use of the Dominion are to be erected, in accordance with an Order in Council of the 31st July last.

The Minister wishes to be informed immediately whether this is the case, and if so, why?

I have the honor to be, Sir,

Your obedient servant.

F. H. ENNIS,
Secretary.

J. L. McDOUGALL, Esq.,
Auditor-General.

OFFICE OF THE AUDITOR-GENERAL,
OTTAWA, 3rd May, 1881.

SIR,—Your communication of the 30th ult., 6,737, was received while I was absent.

I beg to refer you to my letters of the 17th February and 26th March, which explain the legal difficulty, which, as it appears to me, lies in the way of my passing the certificate in question.

If you should think my interpretation unwarranted, I shall be glad, as I have previously intimated, to ask the Department of Justice for an opinion on the subject.

I have the honor to be, Sir,

Your obedient servant,

J. L. McDOUGALL,
Auditor-General.

F. H. ENNIS, Esq.,
Secretary, Public Works.

OTTAWA, 17th May, 1881.

SIR,—I beg to state that the question of your objection to order the payment of the purchase money of the site acquired for the proposed Dominion building at Sherbrooke, P.Q., was submitted to the Minister of Justice, and his opinion obtained under date of the 11th inst., that in view of the Order in Council of the 31st July, 1880, authorizing the purchase, "the objection of the Auditor-General was not well founded."

I am therefore directed to request that payment of the amount be now made.

I have the honor to be, Sir,

Your obedient servant,

F. H. ENNIS,

Secretary.

J. L. McDougall,
Auditor-General.

OTTAWA, 21st May, 1881.

SIR,—In connection with my letter of the 17th instant, informing you of the opinion given by the Minister of Justice in the matter of your objection to order the payment of the purchase money of the site for the proposed Dominion building at Sherbrooke, P.Q., and requesting that the amount be paid, I am now directed to enclose herewith a copy of that opinion.

I have the honor to be, Sir,

Your obedient servant,

F. H. ENNIS,

Secretary.

J. L. McDougall, Esq.,
Auditor-General.

OTTAWA, 11th May, 1881.

SIR,—With reference to your communication of the 25th April and previous communications with respect to the objection of the Auditor-General to the payment of the purchase money of the site for the proposed Dominion building at Sherbrooke, Que., and requesting the opinion of this Department whether in view of the Order in Council of the 31st July last, authorizing the purchase, that objection holds good, I have the honor to say, that in my opinion, in view of the Order in Council referred to, the objection of the Auditor-General was not well founded.

I am to say that, having submitted the matter to the Minister of Justice, he concurs in the above opinion.

I am, Sir,

Your obedient servant,

Z. A. LASH,

Deputy Minister of Justice.

F. H. ENNIS, Esq.,
Secretary, Department of Public Works.

OFFICE OF THE AUDITOR-GENERAL,

OTTAWA, 3rd June, 1881.

SIR,—With reference to your application No. 837 *re* "Sherbrooke Post Office," I have the honor to inform you that the Minister of Justice has given me his opinion, that the certificate of a valuator is not necessary, I am therefore passing the above certificate.

I have the honor to be, Sir,

Your obedient servant,

J. L. McDougall,

Auditor-General.

G. F. Baillairgé, Esq.,
Deputy Minister of Public Works.

Appropriation Accounts for Fiscal Year ended 30th June, 1881.

PUBLIC WORKS—INCOME—Continued.

ACCOUNT of sums expended, compared with the sums granted, on account of PUBLIC BUILDINGS, NEW BRUNSWICK, for the Year ended 30th June, 1881, showing the surplus or deficit upon each sub-head of Vote.

Service.	—		Grant.		Expenditure.		Expenditure compared with Grant.	
	\$	cts.	\$	cts.	\$	cts.	Less than Estimated.	More than Estimated.
St. John, N.B., Custom House—								
Amount of Appropriation								
By Paid Williams, Anderson & Williams, contract.....					54,000	00		
W. L. Appley, contract for heating.....								
A. Christie & Co., contract for fittings.....								
Lloyd & Co., coal.....					33,353	95		
R. P. McGivern, coal.....					13,771	00		
Wisdom & Fish, 1 iron coal barrow.....					4,846	84		
W. H. Thorne & Co., hardware.....					882	36		
D. O. L. Warlock, clock.....					93	85		
C. E. Burnham & Sons, furniture.....					30	00		
A. J. Lordley & Son do.....					93	35		
W. H. Thorne & Co., gas fittings.....					60	00		
T. Campbell, gas fittings.....					412	00		
Geo. Blake do.....					54	00		
J. W. Egan, carpets.....					288	00		
A. B. Sheraton, carpets.....					192	00		
O. Dunlop, for removal of vault.....					181	90		
J. & J. D. Howe, office furniture.....					62	00		
J. Richey, painting.....					276	39		
A. O. Skinner, carpeting.....					12	50		
D. Ewart, travelling expenses.....					74	00		
W. R. Billings do.....					35	00		
H. James do.....					20	00		
A. Desjardin, copying.....					150	00		
J. A. Theriault, salary.....					120	00		
G. H. Jones, services as Engineer.....					100	00		
McKean & Fairweather, Architects.....					10	50		
Thos. Campbell, Inspector.....					62	50		
					180	00		
					1,512	00		
					270	00		

Advertising	180 43				
Queen's Printer	11 20				
J. Sullivan, services as Clerk of Works	1,080 00		58,415 77		* 4,415 77
St. John, N.E., Post Office.....					
Balance brought from 1879-80.....	44,500 00				
	35,700 91				
Less—Amount lapsed 30th September, 1880.....	80,200 91				
	20,503 41	59,697 50			
By paid Jones, Booth & Doddridge, contract	29,470 00				
George J. Chubb, on account work.....	4,000 00				
James McAvity, contract heating.....	2,800 00				
Thomas H. Fitzgibbon, contract for fittings.....	3,835 00				
John Fensom, hydraulic elevator	3,000 00				
W. H. Gibbon, removing coal, hay, &c.....	120 00				
A. E. Peters, locks, &c	262 00				
Jones & Emery, iron door and gate	180 00				
Magee Bros., coal.....	92 69				
Lloyd & Co., do	385 50				
J. W. Harper, to pay draughtsmen	224 75				
W. M. Smith, on account professional services.....	600 00				
C. F. Tilley, services as Clerk of Works.....	1,080 00				
L. H. Young, do as Inspector of iron.....	450 00				
J. A. Jones, do testing iron work.....	20 00				
W. M. Smith, do do boiler.....	7 50				
J. B. Smith, do do	270 00				
T. Campbell, do as Inspector.....	20 00				
W. H. Tuck, legal services.....	10 00				
Harrison & Burbridge, legal services.....	25 00				
Samuel Ewing, labor and cartage	7 08				
Water Commissioners, water supplied.....	45 00				
R. G. Magee, Engineer of elevator	60 00				
Jos. Vincent, Services	45 00				
L. E. Gervais, copying	6 00				
M. L. Ethier, do	17 50				
M. G. Simpson, do	150 00				
D. Ewart, travelling expenses.....	219 83				
Advertising	14 86				
Queen's Printer					
Carried forward.		113,679 50	47,477 71	12,219 79	
			105,893 48	12,219 79	4,415 77

* The above over-expenditure was authorized by Governor-General's Warrant.

Appropriation Accounts for Fiscal Year ended 30th June, 1881—Continued.

PUBLIC WORKS—INCOME—Continued.

ACCOUNT of sums expended, compared with the sums granted, on account of PUBLIC BUILDINGS, NEW BRUNSWICK, for the Year ended 30th June, 1881, showing the surplus or deficit upon each sub-head of Vote.

Service.	—	—	Grant.	Expendi- ture.	Expenditure compared with Grant.	
					Less than Estimated.	More than Estimated.
	\$	cts.	\$	cts.	\$	cts.
Brought forward.....	.....	.....	113,697 50	105,893 48	12,219 79	4,415 77
Frederickton, N.B., Post Office— <i>b</i>						
Amount of Appropriation.....	.....	4,000 00				
do brought from 1879-80.....	.....	2,641 12				
	.....	6,641 12				
	.....	146 19	6,494 93			
Less—Amount lapsed 30th September, 1880.....	.....	1,394 50				
By paid J. Linnrick, contract for fittings.....	.....	810 00				
Wm. Lawlor, finishing floors.....	.....	625 00				
The Peters Combination Lock Co., brass letter boxes, &c.....	.....	423 40				
Robert Sutherland, contract grading grounds.....	.....	390 00				
A. Christie & Co., contract fittings and screen.....	.....	230 00				
J. & J. O'Brien, gas pipes and fixtures.....	.....	39 31				
Frederickton Gas Co., laying gas main.....	.....	471 70				
A. G. Bowes, fitting furnaces.....	.....	2 37				
W. H. Thorne & Co., freight and cartage.....	.....	64 00				
R. Winters, painting and graining.....	.....	59 00				
J. W. Harrington, window shades.....	.....	20 15				
F. B. Edgcombe, carpets, &c.....	.....	183 00				
C. E. Burnham & Sons, furniture.....	.....	360 00				
D. E. Dunham, professional services.....	.....	900 00				
B. McCaffray, Clerk of Works.....	.....	48 08				
Advertising.....	.....	4 38				
Queen's Printer.....	.....	45 75				
R. McElveny, services as Caretaker.....	.....				
Woodstock Post Office— <i>c</i>						
Amount of Appropriation.....	.....	2,000 00				
					6,070 64	424 29

do	Supplementary Grant.....	2,700 00			
By paid John Corkery, for land for site.....		3,736 00	4,700 00		
E. M. Boyer, for surrender of lease on above.....		900 00		4,636 00	64 00
Partridge Island Marine Hospital— <i>d</i>					
Amount of Supplementary Grant.....		250 00			
do available to 30th September, 1880.....		967 50	1,217 50		
By paid D. W. Clark, repairs to Engineer's house.....		975 00			
W. M. Smith, professional services as Architect.....		67 50		1,042 50	175 00
General Penitentiary for the Maritime Provinces at Dorchester, to complete present building.....		27,000 00			
Balance brought from 1879-80.....		25,331 36			
Less—Amount lapsed 30th September, 1880.....		52,331 36	35,829 84		
		16,501 52			
By paid for hardware.....		1,208 26			
Galvanized iron.....		105 73			
Water pipes, hydrants and plumbing.....		9,240 70			
Heating apparatus, boiler, &c.....		2,657 82			
Blacksmith work.....		426 65			
Wagons and bolts.....		259 91			
Altering heating apparatus.....		198 97			
I safe.....		500 00			
Water gate.....		25 00			
Putting up stove pipes.....		12 01			
Chandeliers.....		215 00			
Repairs to tower, flag stone, &c.....		407 47			
Furniture.....		2,206 51			
Clocks.....		172 50			
Carpets, curtains, cornices and cloth.....		1,453 99			
Pitch and oakum.....		8 28			
Carpenter work.....		1,241 52			
Fence pickets and poles.....		1,328 60			
Lumber.....		242 37			
Freight, cartage and express charges.....		1,628 25			
Extending range, chimneys, &c.....		207 00			
Rubber mat, &c.....		135 10			
Repairing Warden's house.....		61 96			
Painting.....		394 95			
Labor.....		4,315 40			
Carried forward.....		161,939 77	117,642 62	12,883 08	4,415 77

Appropriation Accounts for Fiscal Year ended 30th June, 1881—Continued.

PUBLIC WORKS—INCOME—Continued.

ACCOUNT of sums expended, compared with the sums granted, on account of PUBLIC BUILDINGS, NEW BRUNSWICK, for the Year ended 30th June, 1881, showing the surplus or deficit upon each sub-head of Vote.

Service	—	—	Grant.	Expendi- ture.	Expenditure compared with Grant.	
					Less than Estimated.	More than Estimated.
	\$	cts.	\$	cts.	\$	cts.
Brought forward.....			161,939 77	117,642 62	12,883 08	4,415 77
General Penitentiary, Maritime Provinces—Continued.						
Cotton duck, soap and cask.....		26 14				
A. E. Killen, contract for outbuildings.....		13,500 00				
Land purchased for aqueduct.....		1,650 00				
W. Morgan Smith, professional services as Architect.....		713 40				
Harrison & Burbridge, legal services.....		206 66				
J. Nelson, professional services, examining ranges.....		13 35				
W. J. Crossdale, services as Engineer, water supply..		519 82				
Wm. Moir, services as Inspector.....		197 42				
W. Robertson, services as Clerk of Works.....		904 75				
J. E. Turnbull do do.....		843 00				
J. B. Foster, services as Caretaker.....		300 00				
R. J. Cook, services as Engineer.....		140 00				
M. Campbell, services as Fireman.....		16 00				
Postage, telegrams and stationery.....		79 27				
Travelling.....		255 46				
Advertising.....		101 59				
Queen's Printer.....		30 62				
Bell hanging.....		38 00				
Opening drain.....		120 62				
1 ensign.....		24 10				
				48,334 17		12,504 33

Dorchester Penitentiary—To construct new wing..... f	.....	.....	20,000 00	.....	2,460 00	17,540 00
By paid F. McManus & Sons, contractors.....	.....	.....	.....	.....	.....	.....
Dorchester Penitentiary—	.....	.....	.....	.....	.....	.....
To pay Mr. Alexander Mackenzie the extra cost of stone.....	.....	.....	.....	.....	.....	.....
By paid Alexander Mackenzie in full of all claims in connection with his contract.....	.....	.....	.....	.....	22,480 00	.....
St. John, N.B., Savings Bank—	.....	.....	.....	.....	.....	.....
Balance brought from 1879-80.....	.....	8,626 87	.....	.....	.....	.....
Less—Lapsed 30th September, 1880.....	.....	7,796 12	.....	830 75	.....	.....
Paid John McGourty, contract.....	.....	814 00	.....	.....	.....	.....
H. Peters, for survey plan of lot.....	.....	10 00	.....	.....	830 75	.....
Advertising.....	.....	6 75	.....	.....	191,747 54	30,423 08
			205,250 52			16,920 10

I certify that these accounts have been examined under my directions and are correct.

Examined,
J. H. P. GIBSON.

J. L. McDOUGALL,
Auditor-General.

- a. Work not carried out strictly in accordance with original estima .
b. Works not all completed.
c. Cost of site less than anticipated.
d. Cost of work less than estimated.
e. Work completed earlier than anticipated.
f. Work not advanced as rapidly as expected.

Appropriation Accounts for Fiscal Year ended 30th June, 1881—Continued.

PUBLIC WORKS—INCOME—Continued

ACCOUNT of sums expended, compared with the sums granted, on account of PUBLIC BUILDINGS, NOVA SCOTIA, for the Year ended 30th June, 1881, showing the surplus or deficit upon each sub-head of Vote.

Service.	—	—	Grant.	Expendi- ture.	Expenditure compared with Grant.	
					Less than Estimated.	More than Estimated.
	\$	cts.	\$	cts.	\$	cts.
Sydney Quarantine Hospital.....	.....	.....	.....	.....	.....	.....
Balance brought from 1879-80.....	.....	2,000 00	.....	.....	.....	.....
	.....	2,000 00	.....	.....	.....	.....
	.....	4,000 00	.....	.....	.....	.....
	.....	2,000 00	2,000 00	.....	.....	.....
	.....	10 00	.....	30 50	.....	.....
	.....	20 50	.....	.....	1,969 50	.....

	.....	3,500 00	.....	.....	.....	.....
	.....	458 36	.....	.....	.....	.....
	.....	3,958 36	.....	.....	.....	.....
	.....	458 36	3,500 00	.....	.....	.....
	.....	297 00	.....	.....	.....	.....
	.....	139 50	.....	.....	.....	.....
	.....	180 00	.....	.....	.....	.....
	.....	1,280 00	.....	.....	.....	.....
	.....	177 55	.....	.....	.....	.....
	.....	15 00	.....	.....	.....	.....
	.....	144 00	.....	.....	.....	.....
	.....	650 25	.....	.....	.....	.....
	.....	.....	2,000 00	2,883 30	616 70	.....
	.....	.....	.....	.....	2,000 00	.....

Halifax Public Buildings—

Appropriation to pay Mr. H. G. Hill balance due for professional services
 as Superintending Architect, N.S.
 By paid H. G. Hill in full of all claims

.....	.....	691 07	691 07	
.....	.....	.....	3,604 87	4,586 20
.....	.....	8,191 07		

10-161

I certify that this account has been examined under my directions and is correct.

J. L. McDOUGALL,
Auditor-General.

Examined,
 J. H. P. GIBSON.

- a.* Work not proceeded with.
b. Work included in estimate not required.
c. Work not proceeded with.

PUBLIC WORKS—INCOME—Continued.

ACCOUNT of sums expended, compared with the sums granted, on account of PUBLIC BUILDINGS, PRINCE EDWARD ISLAND, for the Year ended 30th June, 1881, showing the surplus or deficit upon each sub-head of Vote.

Service.	—	—	Grant.	Expendi- ture.	Expenditure compared with Grant.	
					Less than Estimated.	More than Estimated.
	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
Charlottetown Marine Hospital.....	.....	.....	4,000 00	11,800 00	2,200 00	
Paid for land, &c., for site.....	.....	.....	.....	.....	.....	.....

I certify that this account has been examined under my directions and is correct.

Examined,
J. H. P. GIBSON.

J. L. McDOUGALL,
Auditor-General.

PUBLIC WORKS—INCOME—Continued.

ACCOUNT of sums expended, compared with the sums granted, on account of PUBLIC BUILDINGS, MANITOBA, for the Year ended 30th June, 1881, showing the surplus or deficit upon each sub-head of Vote.

Service.	—	—	Grant.		Expenditure.		Expenditure compared with Grant.	
			\$	cts.	\$	cts.	Less than Estimated.	More than Estimated.
Manitoba Penitentiary—Grant.....		\$	cts.		\$	cts.	\$	cts.
Supplementary do	<i>a</i>	.....	5,000 00					
			7,400 00					
By paid Mulholland Bros., for stove-pipes, &c. ....		.....	621 00					
Howard & Crawford, bricks.....		.....	196 00					
Howard & McTavish do .....		.....	510 00					
Mulholland Bros., copper reservoirs.....		.....	85 00					
F. J. Bowles, fencing .....		.....	1,980 00					
Mulholland Bros., supplies.....		.....	329 96					
Wm. Mann do .....		.....	190 00					
Repairs to closets and sinks .....		.....	50 00					
Watchman of pump-room .....		.....	14 00					
Labor .....		.....	66 50					
Board of Masons, and Chief Architect and Clerk.....		.....	61 60					
A. J. Berthiaume, services as Foreman.....		.....	495 00					
J. B. Gauvreau, wages .....		.....	90 00					
Telegrams .....		.....	17 00					
John Drysdale, travelling expenses.....		.....	300 00					
Winnipeg Shed and Immigrant Hospital.....	<i>b</i>	.....	8,000 00		5,016 06		7,383 94	
Supplementary Grant .....		.....	4,500 00					
By paid Bowles & Sutherland, contract.....		.....	5,070 00					
J. P. M. Lecourt, services as Architect .....		.....	1,166 62					
A. T. Berthiaume do Clerk of Works .....		.....	951 00					
do travelling expenses.....		.....	200 00					
Carried forward.....		.....	7,387 62		5,016 06		7,383 94	
			24,900 00					

Appropriation Accounts for Fiscal Year ended 30th June, 1881—Continued.

PUBLIC WORKS—INCOME—Continued.

ACCOUNT of sums expended, compared with the sums granted, on account of PUBLIC BUILDINGS, MANITOBA, for the Year ended 30th June, 1881, showing the surplus or deficit upon each sub-head of Vote.

Service.	—	—	Grant.	Expendi- ture.	Expenditure compared with Grant.	
					Less than Estimated.	More than Estimated.
	\$	cts.	\$	cts.	\$	cts.
Brought forward.....						
Winnipeg Shed and Immigrant Hospital—Continued.						
Adversing			7,387 62		7,383 94	
Stationery				5,016 06		
		43 21				
		30 78		7,461 61	5,038 39	
Penitentiary—Out-buildings, Guards' Cottages, &c.....						
By paid the Department of Justice for cord-wood.....			1,500 00	295 00	1,205 00	
Penitentiary—Heating Apparatus						3 66
By paid T. Bertrand, Contractor			3,000 00	3,003 66		
Parliament Buildings, Winnipeg.....						
By paid J. Sharp, dressing stone						
H. S. Donaldson & Bro., maps of the City of Winnipeg.....						
G. M. Phillips, making plans						
J. B. Gauvieux, services as Clerk of Works.....						
J. P. M. Lecourt, salary as Architect						
J. B. Gauvieux, travelling expenses.....						
J. P. M. Lecourt do						
Stationery						
Advertising						
Queen's Printer.....						
				2,543 93	9,456 07	

Appropriation Accounts for Fiscal Year ended 30th June, 1881—Continued.

PUBLIC WORKS—INCOME—Continued.

ACCOUNT of sums expended, compared with the sums granted, on account of PUBLIC BUILDINGS, NORTH-WEST TERRITORIES, for the Year ended 30th June, 1881, showing the surplus or deficit upon each sub-head of Vote.

Service.	—	\$	cts.	\$	cts.	Grant.	E endi- re.	Expenditure compared with Grant.	
								Less than Estimated.	More than Estimated.
Immigration Shed, West of Winnipeg..... <i>a</i>		\$	cts.	\$	cts.	5,000 00		\$	cts.
									00
Public Buildings generally, North-West Territories— <i>b</i>				10,000 00					
Amount of Appropriation.....				6,262 08					
do brought from 1879 80.....									
				16,262 08					
Less—Amount lapsed 30th September, 1880.....				4,610 44		11,651 64			
By paid for Hardware					303 69				
Supplies.....					2,195 94				
Provisions.....					283 41				
Labor					6,349 83				
Lumber					179 76				
Tinsmithing.....					90 00				
Oats.....					105 00				
Hardwood.....					34 99				
Logs.....					61 12				
Passinage.....					2 00				
Freight.....					90 63				
Copying.....					118 71				
Telegrams.....					13 08				
W. Henderson, salary.....					1,500 00				
do travelling and disbursements.....					250 00				
							11,578 16		73 48

Dominion Lunatic Asylum, North-West Territories..... c	.....	.....	.....	10,000 00	.....	10,000 00
				26,651 64	11,578 16	15,073 48

* I certify that this account has been examined under my directions and is correct.

Examined,
J. H. P. GIBSON.

J. L. McDOUGALL,
Auditor-General.

- a. Work not proceeded with.
b. Total amount of work estimated upon not carried out.
c. Work not proceeded with.

Appropriation Accounts for Fiscal Year ended 30th June, 1881—Continued.

PUBLIC WORKS—INCOME—Continued.

ACCOUNT of sums expended, compared with the sums granted, on account of PUBLIC BUILDINGS, BRITISH COLUMBIA, for the Year ended 30th June, 1881, showing the surplus or deficit upon each sub-head of Vote.

Service.	—	Grant.	Expendi- ture.	Expenditure compared with Grant.	
				Less than Estimated.	More than Estimated.
	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
Custom House, Store House, &c., Victoria, B.C. <i>a</i>	.....	.....	.....	.....	.....
Amount brought from 1879-80.....	5,000 00	.....	.....	.....	.....
.....	4,958 00	.....	.....	.....	.....
.....	9,958 00	.....	.....	.....	.....
Less—Amount lapsed, 30th September, 1880.....	4,958 00	5,000 00	13 50	4,985 50	.....
By paid F. H. Yeaton, for sidewalk, Custom House. ....	.....	.....	.....	.....	.....
Victoria Post Office.....	.....	10,000 00	.....	.....	.....
By paid Smith & Clark, contract, &c.....	8,979 25	.....	.....	.....	.....
.....	58 25	.....	.....	.....	.....
Joseph Spratt, fittings.....	3 50	.....	.....	.....	.....
Victoria Gas Co., connecting meter.....	451 87	.....	.....	.....	.....
H. O. Friedman, services as Architect.....	47 50	.....	9,540 37	459 63	.....
Advertising.....	.....	.....	.....	.....	.....
.....	5,000 00	.....	.....	.....	.....
British Columbia Penitentiary, fence, walls, &c..... <i>c</i>	.....	.....	.....	.....	.....
Supplementary grant for 1879-80 to cover amount of award of Official	5,632 00	10,632 00	.....	.....	.....
Arbitrators in favor of Kinsman & Styles, brought forward.....	.....	.....	.....	.....	.....
By paid Kinsman & Styles in full of all claims.....	5,632 00	.....	.....	.....	.....
Charles McDonough, spikes and nails.....	28 50	.....	.....	.....	.....
D. Withrow, glass, &c.....	15 90	.....	.....	.....	.....
W. Blackie, spring and catch.....	2 50	.....	5,678 90	4,953 10	.....
Public Buildings, repairs, New Westminster Post Office..... <i>d</i>	.....	2,000 00	.....	2,000 00	.....

Public Buildings, British Columbia, repairs—
 Amount brought from 1879-80
 Less—Amount lapsed, 30th September.....

.....	4,564 15		
.....	4,564 15		
.....	.....	27,632 00	15,232 77
.....	.....		12,399 23

I certify that these accounts have been examined under my directions and are correct.

Examined,
 J. H. P. GIBSON.

J. L. McDOUGALL,
Auditor-General.

- a. Work not proceeded with.
- b. Work in progress.
- c. Work estimated not complete.
- d. Work not proceeded with.

Appropriation Accounts for Fiscal Year ended 30th June, 1881—Continued.

PUBLIC WORKS—INCOME—Continued.

ACCOUNT of sums expended, compared with the sums granted, on account of PUBLIC BUILDINGS, GENERALLY, for the Year ended 30th June, 1881, showing the surplus or deficit upon each sub-head of Vote.

Service.	—		Grant.		Expendi- ture.		Expenditure compared with Grant. <small>1879-80</small>	
	\$	cts.	\$	cts.	\$	cts.	Less than Estimated.	More than Estimated.
Public Buildings, generally.....								
Amount brought from 1879-80.....								

Canadian Express Co., express charges.....	16 00			
Royal Insurance Co., insurance on pictures.....	33 75			
Cab hire.....	4 00			
Binding maps.....	9 00			
Drawing paper.....	0 70			
Stationery.....	564 20			
Queen's Printer.....	44 16			
		14,966 15	2,391 78	
		17,357 93	2,391 78	

I certify that this account has been examined under my directions and is correct.

Examined,
J. H. P. GIBSON

J L. McDOUGALL,
Auditor-General.

Appropriation Accounts for Fiscal Year ended 30th June, 1881—Continued.

PUBLIC WORKS—INCOME—Continued.

ACCOUNT of sums expended, compared with the sums granted, on account of RENTS AND REPAIRS, for the Year ended 30th June, 1881, showing the surplus or deficit upon each sub-head of Vote.

Service.	—	—	Grant.	Expendi- ture.	Expenditure compared with Grant.	
					Less than Estimated.	More than Estimated.
	\$	cts.	\$	cts.	\$	cts.
Ottawa Buildings, Rents, Repairs, &c.....	175,000 00	.....	
By paid Jobbers, laborers, carpenters, &c.....	23,087 25	.....	
Mechanical staff and Draughtsmen	11,155 60	.....	
Clerks of Works.....	5,259 00	.....	
Inspector of gas, water, &c.....	1,170 00	.....	
Extra Clerks and copying.....	1,600 19	.....	
Extra Messenger and Page.....	246 75	.....	
Furniture.....	936 54	.....	
Lumber.....	5,743 66	.....	
Paints, oils, &c., painting and whitewashing.....	2,588 74	.....	
Carpets, oil cloth, matting, &c.....	806 23	.....	
Hardware and blacksmith work.....	4,446 52	.....	
Castings and gas pipe.....	1,869 91	.....	
Gas fittings.....	634 41	.....	
Shade lamp, lamp shades, portables, &c.....	340 28	.....	
Tar, coke and coal.....	225 00	.....	
Repairing flags and tents, and hoisting flags.....	112 78	.....	
Stone and marble slabs.....	288 35	.....	
Safts, locks, &c.....	2,787 30	.....	
Lanterns, oil, &c., for Dominion Police.....	95 40	.....	
Rubber hose, gaskets, &c.....	330 81	.....	
Electric bells and rent of telephones.....	686 49	.....	
Plumbing.....	602 47	.....	
Valves and flanges.....	214 98	.....	
Glass.....	262 39	.....	
Construction of Reporters' gallery.....	945 00	.....	
Repairing basement of Library.....	95 00	.....	

Plastering.....	317 87	
Cement.....	119 00	
Freight, express and cartage.....	392 13	
Lawn mower.....	135 00	
Watering streets.....	72 00	
Cleaning chimneys.....	93 80	
Wire work and brass.....	380 60	
Iron doors and ventilators.....	436 37	
Steam trap and steam fitting.....	49 85	
J. R. Arnoldi, for disbursements.....	12 52	
J. Nelson, services as Architect.....	9 00	
Miscellaneous disbursements.....	1,735 89	
Cloth.....	103 37	
Advertising.....	174 68	
Queen's Printer.....	575 42	
Stationery.....	245 77	
	71,568 07	
	
Rideau Hall, Rents and Repairs—		
By paid		
Hardware.....	1,180 81	
Tinware.....	20 15	
Lumber.....	310 30	
Carpets, oil cloth, &c.....	279 29	
Earthenware and glass.....	211 66	
Blacksmith work.....	47 47	
Fire extinguishers.....	69 40	
Plumbing work.....	155 26	
Gas.....	300 00	
Tar.....	15 00	
Flannel.....	15 87	
Salt, coal and soap.....	22 50	
Re-covering pillows.....	2 00	
Filling ice house.....	54 58	
Manure.....	112 50	
Repairing flags.....	10 50	
Cab hire.....	2 50	
Lawn mower.....	6 50	
Repairing gas holder.....	4 00	
Freight.....	2 89	
Furnishings.....	17 25	
Cleaning ash pits.....	60 00	
Repairing furnaces.....	65 00	
Gravel.....	7 20	
Sky-lights, stairs, &c.....	71 00	
Cement.....	7 50	
Rent of pianos.....	403 50	
Jobbers, laborers and charwomen.....	4,240 76	
Carried forward.....	7,695 39	175,000 00
		71,568 07

Appropriation Accounts for Fiscal Year ended 30th June, 1881.

PUBLIC WORKS—INCOME—Continued.

ACCOUNT of sums expended, compared with the sums granted, on account of RENTS, REPAIRS, &c., for the Year ended 30th June, 1881, showing the surplus or deficit upon each sub-head of Vote.

Service.	—	—	Grant.	Expendi- ture.	Expenditure compared with Estimate.	
					Less than Estimated.	More than Estimated.
	\$	cts.	\$	cts.	\$	cts.
Brought forward.....	.....	.....	7,695 39	175,000 00	71,568 07	
Rideau Hall, Rents and Repairs— <i>Continued.</i>						
Gardeners.....	.....	.....	3,687 53			
Carpenters.....	.....	.....	760 45			
Painting.....	.....	.....	494 21			
Seeds and flower pots.....	.....	.....	214 26			
Extra Clerks and copying.....	.....	.....	1,219 98			
J. Lunny, services as Watchman.....	.....	.....	21 00			
J. Sleeman do.....	.....	.....	547 50			
J. Pearle do.....	.....	.....	10 50			
W. M. Hutchison, travelling expenses.....	.....	.....	364 86			
do street car tickets.....	.....	.....	13 75			
G. Reid, travelling expenses.....	.....	.....	204 10			
D. Ewart, street car tickets.....	.....	.....	1 00			
T. Dugal, Extra Messenger.....	.....	.....	38 75			
A. Huot, Draughtsman.....	.....	.....	77 50			
F. X. Saucier, Draughtsman.....	.....	.....	77 50			
Advertising.....	.....	.....	10 00			
Queen's Printer.....	.....	.....	1 22			
			.....	15,439 50		
Toronto Buildings—Rents, Repairs, &c.—						
Paid Douglas Bros., galvanized iron.....	.....	.....	567 21			
J. & J. Taylor, lock, &c., for vault.....	.....	.....	350 00			
Pells & Dadds, sundry repairs.....	.....	.....	506 63			
J. H. Kingston, whitewashing.....	.....	.....	135 00			
Richard Dinnis, fencing.....	.....	.....	453 00			

A. M. Browne, painting fence.....	66 00		
Lionel York, making drains.....	93 15		
Geo. Harding, plumbing and castings	20 96		
Douglas Bros., roofing engine house	62 20		
J. Rogers, carpenter work	11 76		
J. Perkins, repairing boiler.....	5 00		
Canadian Rubber Co., gaskets for boiler.....	5 08		
J. L. Smith, for valuation old Bank of Upper Canada premises.....	15 00		
O. B. Oster do	15 00		
Notman & Fraser, photographic views.....	19 44		
D. B. Dick, professional services as Architect	128 59		
S. B. Harman, Treasurer of Toronto, for rent	250 00		
Extra Clerks and copying.....	1,091 88		3,795 90
Kingston Buildings—Rents, Repairs, &c.—			
Paid Thos Overend, balance for alterations	300 18		
Geo. Newland & Son, labor and repairs.....	9 96		
J. McMahon, relaying floor.....	4 75		
J. G. Baston, steam-fitting	11 38		
Geo. Bailey, repairing locks, &c.....	42 00		
J. Drysdale, travelling expenses.....	67 70		
Extra Clerks and copying.....	636 25		1,072 22
Niagara Public Buildings—Rents, Repairs, &c.—			
Paid D. Swinton, final estimate for repairs	900 70		
D. B. Dick, professional services as Architect	12 50		913 20
London Public Buildings—Rents, Repairs, &c.—			
Paid J. R. Peel, work on pavements, &c.....	799 30		
John Christie, repairs.....	124 15		
London Steam Supply Co., making steam connections.....	75 00		
London City Gas Co., lighting tower clock.....	250 00		
Theo. Dugal, extra Messenger.....	40 00		
Extra Clerks and copying	773 50		2,061 95
Hamilton Public Buildings—Rents, Repairs, &c.—			
Paid Geo. White, for repairs.....	321 00		
T. Irwin & Co., for piping.....	18 00		
W. Campbell & Sons, stove-pipes	14 63		
J. Howard, labor	8 02		
H. W. Case do	48 97		
Extra Clerks and copying	970 14		
Queen's Printer.....	1 82		1,382 58
Carried forward.....		175,000 00	96,233 42

Appropriation Accounts for Fiscal Year ended 30th June, 1881—Continued,

PUBLIC WORKS—INCOME—Continued.

ACCOUNT of sums expended, compared with the sums granted, on account of RENTS, REPAIRS, &c., for the Year ended 30th June, 1881, showing the surplus or deficit upon each sub-head of Vote.

Service.	—	—	Grant.	Expenditure.	Expenditure compared with Grant.	
					Less than Estimated.	More than Estimated.
	\$	cts.	\$	cts.	\$	cts.
Brought forward.....			175,000 00	96,233 42		
Guelph Public Buildings—Rents, Repairs, &c.—						
Paid E. J. Tovell, repairing lock, door, &c.....		8 43				
G. A. Bruce, making door, &c.....		27 75				
Extra Clerks and copying		262 50				
Brantford Public Buildings—Rents and Repairs—				298 68		
Paid Robert Russell, water-closets.....		200 00				
Macfarlane & O'Brien, window-shades.....		79 00				
Gould & Agnew, filters		25 00				
John Henry, making counter		20 00				
W. L. Appley, travelling expenses		51 50		375 50		
Fort Wellington, Prescott—						
Paid Alfred Hough, repairing drains, &c.....		368 00				
Alfred Press, services as Clerk of Works.....		78 50		446 50		
Ottawa Post Office—						
Paid McKae & Co., 12 brls. plaster of Paris.....		36 00				
D. O'Connor, legal services, re Egan Estate.....		164 00				
Ottawa Drill Shed—						
Paid F. Clemenow, for flooring drill shed.....				200 00		
Grounds, Ottawa Buildings—				1,727 28		
Paid Ewing Bros., for seeds.....		33 45				
E. Dupuis, cotton awnings.....		12 00				

N. Robertson, Superintendent of Grounds	225 00	1,261 55
Gardeners	991 50	
Ottawa Geological Museum—		
By paid Thomas Askwith, Contractor	5,173 60	
City of Ottawa, water	33 75	
A. D. Richard, carpets	277 33	
E. Dupuis do	397 59	
J. R. Esmonde, stoves	347 75	
Thos. Birkett, hardware	24 18	
McRae & Co., coal	111 29	
Ottawa Gas Co., gas	30 90	
John Heney, wood	87 50	
J. W. Harper, to pay labour	295 63	
H. Meadows, putting up stoves	75	
J. E. Atrial, bronzing	13 65	
Canadian Express Co., freight	2 80	
W. Gall, Watchman	209 00	
D. Smith, Clerk of Works	465 50	
Charwomen	76 50	
Cleaning Clerk of Works' Office	37 00	
Advertising	26 40	
Stationery	5 58	
Queen's Printer	12 85	
Supreme Court—		
By paid Queen's Printer	7 53	
Port Robinson, Public Buildings—		
By paid J. & J. Taylor, repairs of vault	69 53	
Three Rivers, Public Buildings—		
By paid John Bourgeois, for labor &c.	613 71	
J. Drysdale, travelling expenses	50 00	
Arthur Verrette, salary as Clerk	225 00	
British Columbia, Public Buildings—		
By paid Labor and repairs	89 76	
Rent of office	160 00	
Quebec Buildings—Rents, Repairs, &c.—		
Paid Edouard Roussel, sundry works and repairs	4,777 82	
Z. Vandry do	571 07	
B. Leonard, painting	316 02	
W. M. McDonald, painting	300 06	
J. Maguire, for gas fittings	112 60	
Quebec Gas Company, gas	153 44	
Carried forward	6,230 95	175,000 00
		109,388 41

Appropriation Accounts for Fiscal Year ended 30th June, 1881—Continued.

PUBLIC WORKS—INCOME—Continued.

ACCOUNT of sums expended, compared with the sums granted, on account of RENTS, REPAIRS, ETC., for the Year ended 30th June, 1881, showing the surplus or deficit upon each sub-head of Vote.

Service.	—	Grant.	Expenditure.	Expenditure compared with Grant.	
				Less than Estimated.	More than Estimated.
	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
Brought forward.....		6,230 95	109,388 41		
Quebec Buildings—Rents, Repairs, &c.— <i>Continued.</i>					
Quebec Gas Company, altering meters.....		32 00			
L. P. Brunette, electric bells.....		201 50			
Drum Cabinet Manufacturing Co., furniture.....		885 64			
do laying floors for Tennis Court.....		215 00			
T. P. LePage, services as Architect.....		105 46			
Phillip Whitty, iron gates.....		157 00			
John O'Leary, work on Custom House.....		97 00			
Pierre Chateaufort, repairs, officers quarters, &c.....		465 00			
H. Hatch, sundry works and repairs.....		1,808 73			
Lieut.-Col. d'Orsonneus, for repairs, officers quarters.....		250 00			
Cleaning quarters and washing blankets.....		35 10			
Plastering.....		22 00			
Paint, &c.....		35 26			
Tinsmith work and hardware.....		45 95			
Plumbing and gas fitting.....		64 19			
Carpenter work.....		3 75			
Hire of bath.....		10 50			
Hire of piano.....		27 50			
Electric clock.....		135 10			
Fire-wood.....		72 00			
Cartage.....		4 25			
Coal.....		5 00			
Sundry repairs.....		207 85			
Extra clerks and copying.....		2,613 75			
W. M. Hutchison, travelling expenses.....		166 25			

Geo. Reid, travelling expenses.....	50 00	.....	14,359 48
P. M. Pelletier, clerk of works.....	150 00		
F. Dugal, extra messenger.....	80 00		
J. B. Donaldson, carttaker.....	78 25		
Geo. Vincent, do.....	56 00		
Advertising.....	9 00		
Sundries.....	9 50		
Montreal Buildings—Rents, Repairs, &c.—			
Paid Chas. Garth for plumbers work.....	204 93		
G. R. Frowse, contracts for plumbing, fittings, &c.....	1,694 62		
Geo. Brush, plumbing, steam-fitting and iron work.....	377 87		
E. Chanteloup, plumbing and repairs.....	545 50		
M. Martin, sundry repairs.....	1,801 20		
Day & DeBlois, fitting up gutters, &c.....	850 00		
Plante & Dubuc, stone flooring.....	230 00		
H. Millen, painting.....	965 49		
A. Laberge et fils, work on foundation walls.....	247 00		
T. R. Ridgeway, gas savers.....	300 00		
W. P. Bartley & Co., work on hydraulic press.....	625 00		
Louis Allard, repairs on magazine.....	110 50		
J. Bulmer, rebuilding safe.....	70 45		
J. Thompson, locks, &c.....	16 13		
J. Bethune, legal services <i>re</i> H. Judah's claim.....	20 00		
Hon. Sir H. L. Langevin, travelling expenses.....	31 25		
C. Dandeline, Clerk of Works.....	150 00		
A. Porrier, 100 hours work.....	50 00		
T. Dugal, extra Messenger.....	40 00		
Extra Clerks and copying.....	1,934 96		
J. Nelson, professional services as Architect.....	668 19		
Halifax Dominion Buildings—Rents, Repairs, &c.—			10,933 09
Paid Gordon & Keith, furniture.....	116 45		
G. A. Misener, carpenter work.....	260 00		
Thos. Synott, plastering.....	130 00		
M. Downey, painting.....	41 50		
A. F. Salter, coal.....	26 00		
D. Stirling, services as Architect.....	62 36		
M. Kennedy, services as Caretaker.....	300 00		
Extra Clerks, copying.....	475 25		
Charlottetown Dominion Buildings—Rents and Repairs—			1,411 56
Paid J. Newson, fitting up offices and furniture.....	507 60		
A. Hemans & Son, gas fitting.....	65 00		
J. A. Griffith, whitewashing.....	17 50		
J. McQuinnian, labor.....	8 00		
D. Stirling, services as Architect.....	58 62		
Carried forward.....	656 72	175,000 00	136,092 54

Appropriation Accounts for Fiscal Year ended 30th June, 1881—Continued.

PUBLIC WORKS—INCOME--Continued.

ACCOUNT of sums expended, compared with the sums granted, on account of RENTS, REPAIRS, &c., for the Year ended 30th June, 1881, showing the surplus or deficit upon each sub-head of Vote.

Service.	—	Grant.	Expendi- ture.	Expenditure. compared with Grant.	
				Less than Estimated.	More than Estimated.
	\$	cts.	\$	cts.	\$
Brought forward.....	656	72	175,000	00	
Charlottetown Dominion Buildings—Rents, Repairs, &c.— <i>Continued.</i>					
Theo. Dugal, services as extra Messenger.....	40	00			
Extra Clerks and copying.....	727	75			
Yarmouth Quarantine Station—Rents and Repairs—					
Paid E. E. Archibald, attending Court at Halifax.....					
Partridge Island Marine Hospital—					
Paid Wm. Morgan Smith, Architect.....	30	00			
D. W. Clark, fencing.....	300	00			
St. John Public Buildings, New Brunswick—					
By paid C. F. Tilley, sundry repairs.....	277	85			
A. Christie & Co., sundry repairs.....	121	20			
G. S. Fisher & Co., repairing roof.....	3	29			
J. & J. Taylor, vault door.....	1,590	00			
S. Dunlop, putting vault door in place.....	30	00			
W. Cansey, building door.....	49	47			
Thos. Lynch, carpenter work.....	50	00			
E. C. Ibbotson, ventilation apparatus.....	20	00			
John Johnston, painting.....	26	28			
James Pullen, labor.....	39	40			
Fr. Yaeshe, galvanized iron and work.....	141	05			
W. H. Thorne & Co., hardware.....	9	27			
James Adamson, lumber.....	50	47			
Adam Young, chimney tops.....	41	80			
			330	00	
			136,092	54	
			1,424	47	
			20	00	

J. & J. D. Howe, stools	7 20			
H. Gallagher, oil	7 00			
J. B. Smithers, hanging bells	6 00			
S. T. Goldring, team hire	81 60			
Dominion Telegraph Co., telegram	0 25			
J. & A. McMillan, stationery	30 25			
McKean & Fairweather, services as Architects	70 00			
W. Morgan Smith, inspecting work	55 00			
G. Campbell, services as Caretaker	262 50			
Extra Clerks and copying	447 50			3,417 38
Fredericton Public Buildings, N.B.— By paid Snow & Scoullar, repairs	85 79			
Wm. Lipset, repairs	48 00			133 79
Chatham, N.B., Public Buildings— By paid Extra Clerks and copying				528 63
Pictou, N.S. Public Buildings— By paid Brown & McNaught, painting	260 00			
Hugh Henderson, repairs	43 00			
McIntosh & Dewar, repairs	75 00			
David Stirling, professional services as Architect	22 72			
Extra Clerks and copying	674 50			1,075 22
Manitoba Public Buildings: Rents, repairs, &c— Paid J. H. Ashdown, hardware	491 25			
N. Germain & Co. do	23 65			
Mulholland Bros., tinsmith work	144 55			
Thos. Seaborn, blacksmith do	108 00			
D. McFadyen, repairs	230 00			
do office rent and fuel	131 00			
do plaster work and desk	165 00			
W. Cahoun, labor	165 00			
J. & J. Taylor, safe and freight	841 00			
G. E. Adshead, board	87 75			
W. Yates, teaming	54 00			
Winnipeg Fuel Co., wood supplied	37 50			
A. Monchamp, do	100 00			
A. Monkman, rent of Clerk's office	225 00			
Winnipeg Directory Co., Manitoba Directory	4 00			
do Post Office, rent of box	0 75			
Extra Clerks, copying	198 00			3,006 45
Lieut.-Governor's Residence, Winnipeg— Paid C. J. Brydges for Hudson's Bay Co., 2 year's rent to 1st May, 1881				4,000 00
Carried forward		175,000 00		150,028 48
				24,971 52

Appropriation Accounts for Fiscal Year ended 30th June, 1881—Continued.

PUBLIC WORKS—INCOME—Continued.

ACCOUNT of sums expended, compared with the sums granted, on account of RENTS, REPAIRS, &c., for the Year ended 30th June, 1881, showing the surplus upon each sub-head of Vote.

Service.	—	—	Grant.	Expenditure.	Expenditure compared with Grant.	
					Less than Estimated.	More than Estimated.
	\$	cts.	\$	cts.	\$	cts.
Grounds.....						
Brought forward.....			175,000 00	150,028 48	24,971 52	
Paid Gardeners and laborers.....			4,000 00			
Manure and earth.....						
Shade trees.....			2,952 75			
Seeds.....			103 20			
Hardware.....			67 00			
Freight.....			24 98			
Sundries.....			35 60			
Blacksmith work.....			29 40			
N. Robertson, Superintendent of Grounds.....			43 53			
Advertising.....			48 80			
			675 00			
			7 80			
Removal of snow, Public Buildings, Ottawa.....				3,998 06	1 94	
Paid Thos. Morris, removing snow, Rideau Hall.....			1,800 00			
F. McKenna do Ottawa Buildings.....			210 00			
Jos. Vincent, services as Extra Clerk.....			605 00			
Advertising.....			62 00			
Queen's Printer.....			28 80			
			15 42			
Heating, Public Buildings, Ottawa.....				921 22	878 78	
Paid Burns & Heney, for wood.....			40,000 00			
John Heney, to pay for wood purchased.....						
J. R. Arnoldi do.....			12,411 91			
John Heney, for services purchasing wood.....			1,379 30			
McLae, Ahearn & Co., coal.....			4,880 88			
Laborers for piling wood.....			4,887 42			
			2,356 89			
			1,987 06			

F. Clemow, coal.....	37 50			
Ottawa Gas Co., coke.....	108 00			
Laborers.....	45 50			
J. W. Webster, services as Inspector of wood, &c.....	580 00			
Staff employed in connection with heating, &c.....	10,249 27			
Advertising.....	371 13			
H. J. Hubertus, inspecting meter.....	40 50			
Stationery.....	57 22			
Queen's Printer.....	79 59			
F. Lalonde, sundries.....	2 98			
Extra Clerks and copying.....	473 10			
Gas, Public Buildings, Ottawa.....		35,948 25	4,051 75	
Water, do.....		23,000 00	17,763 00	
Allowance for fuel and light, Rideau Hall.....		9,000 00	9,000 00	
Supplementary grant, additional amount required.....				
Amount Supplementary Grant for Quebec Citadel.....		9,012 10	9,012 10	
Balance brought from 1879-80.....		11,839 28		
		273,651 38	226,671 11	46,980 27

I certify that these accounts have been examined under my directions and are correct.

Examined,
J. H. P. GIBSON.

J. L. McDOUGALL,
Auditor-General.

OFFICE OF THE AUDITOR-GENERAL,
OTTAWA, 7th March, 1881.

SIR,—I notice that a number of the cheques drawn by Mr. Arnoldi for payment of accounts for wood purchased, have been made payable to bearer, a principle contrary to the spirit of the Audit Act.

In all cases cheques should be drawn to the order of the person in whose favor they are payable, which rule I hope will be adhered to in the future.

I have the honor, &c., &c.,

J. L. McDOUGALL,
Auditor-General.

G. F. BAILLAIRGÉ, Esq.,
Deputy Minister of Public Works.

The above request was complied with.

PUBLIC WORKS—INCOME—Continued.

ACCOUNT of sums expended, compared with the sums granted, on account of RENTS, REPAIRS, &c., for the Year ended 30th June, 1881, showing the surplus or deficit upon each sub-head of Vote.

Service.	Grant.	Expenditure.	Expenditure, compared with Grant.	
			Less than Estimated.	More than Estimated.
	\$	cts.	\$	cts.
RECAPITULATION.				
Rents, repairs, furniture, heating, &c.....	175,000	00		
Supplementary Grant to pay T. B. Donaldson, for services as Caretaker, Citadel, Quebec.....	78	25		
Balance brought forward from 1879-80.....				
Grounds.....			175,078	25
Removal of snow—Public Buildings, Ottawa.....			11,761	03
Heating.....			4,000	00
do.....			1,800	00
Gas.....			40,000	00
do.....			23,000	00
Water.....			9,000	00
Allowance for fuel and light, Rideau Hall.....	8,000	00		
Supplementary Grant—additional amount required.....	1,012	10		
By expenditure Ottawa Buildings.....				
Rideau Hall.....	71,568	07		
Toronto Buildings.....	15,439	50		
Kingston Buildings.....	3,795	90		
Niagara Buildings.....	1,072	22		
London Buildings.....	913	20		
Hamilton Buildings.....	2,061	95		
Guelph Buildings.....	1,382	58		
Brantford Buildings.....	298	68		
	375	50		
Carried forward.....	96,907	50		
			273,651	38

Appropriation Accounts for Fiscal Year ended 30th June, 1881—Continued.

PUBLIC WORKS—INCOME—Continued.

ACCOUNT of sums expended, compared with the sums granted, on account of RENTS, REPAIRS, &c., for the Year ended 30th June, 1881, showing the surplus or deficit upon each sub-head of Vote.

Service.	—	—	Grant.	Expendi- ture.	Expenditure compared with Grant.	
					Less than Estimated.	More than Estimated.
	\$	cts.	\$	cts.	\$	cts.
RECAPITULATION—Continued.						
Brought forward.....			96,907 50	273,651 38		
By expenditure						
Fort Wellington, Prescott			446 50			
Ottawa Post Office.....			200 00			
do Drill Shed.....			1,727 28			
Grounds—Ottawa Buildings.....			1,261 95			
Ottawa Geological Museum.....			7,629 55			
Supreme Court.....			7 53			
Port Robinson Public Buildings.....			69 53			
Quebec Public Buildings.....			14,359 48			
Three Rivers Public Buildings.....			14,888 71			
Montreal Public Buildings.....			10,933 09			
Halifax, N.S., Public Buildings.....			1,411 56			
Charlottetown Public Buildings.....			1,424 47			
Yarmouth Quarantine Station.....			20 00			
Partridge Island Marine Hospital.....			330 00			
St. John, N.B., Public Buildings.....			3,417 38			
Fredericton, N.B., Public Buildings.....			133 79			
Chatham, N.B., Public Buildings.....			528 63			
Pictou, N.S., Public Buildings.....			1,075 22			
Manitoba Public Buildings.....			3,006 45			
Lieut.-Governor's residence, Winnipeg.....			4,000 00			
British Columbia Public Buildings.....			249 76			
Grounds.....				150,028 48	25,049 77	
Removal of snow				3,998 06	1 94	
				321 22	873 78	

Appropriation Accounts for Fiscal Year ended 30th June, 1881—Continued,

PUBLIC WORKS—INCOME—Continued.

ACCOUNT of sums expended, compared with the sums granted, on account of HARBORS AND RIVERS, for the Year ended 30th June, 1881, showing the surplus or deficit upon each sub-head of Vote.

Service.	—	—	Grant.		Expendi- ture.	Expenditure compared with Grant.	
			\$	cts.		Less than Estimated.	More than Estimated.
			\$	cts.	\$	\$	\$
River Trent.....							
By paid Labor							
Lumber				1,171 13			
Blacksmithing				404 18			
Poles, &c				64 64			
Sawdust				5 50			
Straw				0 50			
Use of scow				1 00			
Pails				40 00			
Two crab winches				0 40			
Hardware				93 42			
Cartage				102 31			
G. H. Giroux, travelling expenses.....				2 00			
				12 35			
					1,897 43		
						102 57	
River Otonabee.....							
By paid Hardware							
Blacksmithing				13 05			
Castings				31 00			
Coal				3 00			
Stone				41 98			
Horse hire and cartage				37 50			
Lumber				10 75			
Labor				146 70			
Sundries				783 60			
Carpenter work				18 75			
Travelling expenses				0 75			
					1,105 86		
						244 14	

Cobourgh Harbor.....	12,300 00				
By paid John Harvey, contract, extension of western pier.....	4,050 00				
James McConnell, services as Inspector.....	71 00				
H. F. Perley, travelling expenses.....	24 88				
Advertising.....	149 64				
Queen's Printer.....	5 54				
	6,000 00			4,301 06	8,198 91
* Morpeth Harbor Appropriation.....					
By paid Engineering Staff.....	364 80				
W. B. Snow, 30 days' services.....	75 00				
	6,000 00			421 80	5,578 20
Rondeau Harbor.....					
By paid F. B. McNamee & Co., contract.....	4,500 00				
G. R. Bury, lumber.....	80 00				
J. McMichael, services as Clerk of Works.....	245 00				
E. C. Michand, travelling expenses.....	73 75				
J. Harrison.....	14 00				
U. Valiquette.....	50 00				
Advertising.....	103 50				
Queen's Printer.....	3 71				
	4,000 00				
	2,183 43				
Kincairdine Harbor Appropriation.....					
Balance brought from 1879-80.....	5,732 75				
	172 00				
	19 50				
	85 00				
	6,000 00			6,009 25	174 18
Owen Sound Harbor.....					
By paid P. Larkin, dredging.....	5,600 00				
G. S. Miller, taking soundings, supplying buoys, &c.....	30 27				
Spencer, Riley & Rutherford, sounding rod.....	4 00				
R. Notter, sundries.....	2 79				
Engineering Staff and disbursements.....	247 37				
H. A. Gray, salary as Engineer, 2 months.....	240 00				
do disbursements.....	111 25				
do travelling expenses.....	219 00				
F. M. Hamel.....	115 68				
A. Huot.....	50 00				
C. Fox, Inspector.....	140 00				
Advertising.....	163 50				
Queen's Printer.....	6 12				
	6,929 98			6,929 98	929 98
Carried forward.....	40,033 43			25,735 34	15,298 07
					929 98

* \$4,000 was furnished by the locality which is available for that work.

Paid R. Steckel, purchase of tools and instruments.....	1,700 00				
<i>Citizen Printing Co., statistics.....</i>	10 00				
J. W. Harper, labor, Inverhuron pier.....	43 80				
J. Greenhill, spikes do.....	11 70				
C. B. Lowe, lumber do.....	19 48				
McCallum Bros., lumber do.....	47 60				
A. McDougall do.....	36 00				
	158 58				
J. W. Harper, labor, dredging Port Albert.....	592 53				
M. Charlton, telegrams, &c. do.....	6 10				
D. Delong, provisions do.....	30 80				
R. & H. DeLong do.....	100 52				
W. Craig do.....	43 68				
Toronto Oil Co., oil do.....	37 35				
W. Lee, stones and fuel do.....	129 06				
A. C. Hawkins, fuel do.....	26 00				
James Saunders, repairs do.....	1 36				
A. Kirkbride do.....	8 56				
S. Lugmiller do.....	5 70				
J. W. Harper, to pay draughtsmen.....	981 66				
Montreal Telegraph Co., telegrams.....	614 75				
H. F. Perley, travelling expenses.....	35 76				
Wm. Kingsford, compensation.....	67 10				
Extra Clerks and copying.....	825 00				
Stationery.....	858 00				
Queen's Printer.....	85 21				
	12 50				
	5,348 56				
	1,476 44				
Carried forward.....	64,858 43				
	43,890 12				
	21,898 29				
	929 98				

I certify that this account has been examined under my directions and is correct.

J. L. McDOUGALL.
Auditor General.

Examined,
J. H. P. GIBSON.

- Work not commenced until spring of 1881.
- Not required, work done.
- The Municipality of Owen Sound have deposited with the Government \$13,000, which is available.
- Amount of balance expended September, 1881.
- Balance not required.

OFFICE OF THE AUDITOR-GENERAL,
OTTAWA, 11th June, 1881.

SIR,—I observe in looking over the report of the Comptroller and Auditor-General in England, that in case of appropriations for public improvements, the amount assigned to each work is treated as a separate grant, although several of such amounts are grouped in one vote.

I do not know that our Audit Act compels the adoption of that regulation here, but my recollection is that in the Session of 1880, Sir John A. Macdonald said that it was not intended to use for one work the appropriation for another, even when they were under one vote.

My reason for writing on this subject at this moment, is, that there is before me an application to pay from the Owen Sound Harbor a sum which will cause the amount appropriated for it to be overexpended, while there is a considerable balance available on the general vote for harbors in Ontario.

If you desire the latitude of ordinary votes for those passed to defray the expenses of building and harbors, I shall not raise an objection. Parliament can, however, be asked for directions as to expenditure subsequent to next Session.

Please reply.

I have the honor, &c., &c.,

J. L. McDOUGALL,
Auditor-General.

G. F. BAILLARGE, Esq.,

Deputy Minister of Public Works.

Appropriation Accounts for Fiscal Year ended 30th June, 1881—Continued.

PUBLIC WORKS—INCOME—Continued.

ACCOUNT of sums expended, compared with the sums granted, on account of HARBORS AND RIVERS, ONTARIO, for the Year ended 30th June, 1881, showing the surplus or deficit upon each sub-head of Vote.

Service.	—	—	Grant.	Expendi- ture.	Expenditure compared with Grant.	
					Less than Estimated.	More than Estimated.
	\$	cts.	\$	cts.	\$	cts.
Brought forward.....	.....	.....	64,858 43	43,890 12	21,898 29	\$ cts. 929 98
HARBORS AND RIVERS, ONTARIO.						
Toronto Harbor.....	.....	.....	12,500 00			
Paid James Murray, dredging.....	.....	5,104 55				
G. E. Desbriens, lithographic maps of harbor.....	.....	378 00				
Ottawa Citizen Printing Co., report of state of harbor.....	.....	322 19				
L. Gratton, and J. B. Allard, chests and boxes.....	.....	40 00				
John Paul, taking care of Government property.....	.....	504 97				
do services as Clerk of Works.....	.....	461 85				
H. F. Perley, travelling expenses.....	.....	195 41				
W. B. Snow do.....	.....	50 00				
J. Waist, services as Extra Clerk.....	.....	62 00				
Advertising.....	.....	68 45				
Queen's Printer.....	.....	1 14				
Port Albert, Lake Huron, repairs and dredging.....	.....	.....	7,188 56		5,311 44	
Paid J. W. Harper, labor.....	.....	929 61	1,500 00			
G. Hawkins, iron rings.....	.....	7 00				
Thos. Hawkins, hardware.....	.....	6 42				
A. C. Hawkins, services as Superintendent.....	.....	125 00				
Geo. Erwin, blacksmithing.....	.....	80 95				
J. Dandy, timber.....	.....	50 12				
J. Quail do.....	.....	11 75				
J. Mahaffy do.....	.....	14 91				
F. & R. Kenny, provisions.....	.....	10 68				
J. & J. Gerrish & Co., grease.....	.....	17 85				
Carried forward.....	1,254 30	.....	78,858 43	51,078 68	27,209 73	929 98

Appropriation Accounts for Fiscal Year ended 30th June, 1881—Continued.

PUBLIC WORKS—INCOME—Continued.

ACCOUNTS of sums expended, compared with the sums granted, on account of HARBORS AND RIVERS, ONTARIO, for the Year ended 30th June, 1881, showing the surplus or deficit upon each sub-head of Vote.

Service.	—	—	Grant.	Expendi- ture.	Expenditure compared with Grant.	
					Less than Estimated.	More than Estimated.
	\$	cts.	\$	cts.	\$	cts.
HARBORS AND RIVERS, ONTARIO—Continued.						
Brought forward.....						
Port Albert, Lake Huron, repairs and dredging—Continued.						
Paid J. Lochart, fuel.....	1,254	30	78,858	43	27,209	73
North-West Transportation Company (limited), fuel.....	25	00				
Wm. Lee, fuel.....	20	00				
A. McDonald, towing dredge "Challenge".....	50	00				
	150	00				
Big Bay, Lake Huron.....				1,499	30	0
Paid corporation of North Keppel, Government grant for construction of pier.....			500	00		
* Bridge at Des Joachim Rapids, Ottawa River.....			8,000	00		
Paid J. W. Harper for disbursements of survey party.....	714	80				
Advertising.....	30	40				
Queen's Printer.....	5	49				
				750	69	7,249
			87,358	43	34,459	74
						929
						98

* Ontario and Quebec each paying \$4,000 in addition.

I certify that this account has been examined under my directions and is correct.

Examined,

J. H. P. GIBSON.

a. Amount of balance expended September, 1881.

b. Delay in approval of plans by Ontario Government—amount re-voted.

J. L. McDOUGALL,
Auditor-General.

PUBLIC WORKS—INCOME—Continued.

ACCOUNT of sums expended, compared with the sums granted, on account of HARBORS AND RIVERS, QUEBEC, for the Year ended 30th June, 1881, showing the surplus or deficit upon each sub-head of Vote.

Service.	—		Grant.	Expendi- ture.	Expenditure compared with Grant.	
	\$	cts.			Less than Estimated.	More than Estimated.
HARBORS AND RIVERS, QUEBEC.						
New Carlisle.....						
Carleton.....						
Paid J. Tremblay, Isaac Savard <i>et al.</i> , contract.....						
Paid J. W. Harper, to pay for labor.....						
do travelling expenses.....						
do to pay labor.....						
Cap à l'Aigle.....						
Paid J. Tremblay, Isaac Savard <i>et al.</i> , contract.....						
J. W. Harper, to pay for labor.....						
He aux Coudures.....						
Paid H. Fednaud, A. Dufour <i>et al.</i> , contract.....						
Simon Cimon, salary 31 days.....						
do board.....						
do travelling expenses.....						
St. Thomas.....						
Paid J. W. Harper, to pay labor.....						
Capt. Gendreau, towing timber.....						
Mary Lacerte, copying.....						
Grosse Isle, (appropriation).....						
Supplementary grant. To pay Messrs. Piton & Co., for 6 rock elm fenders bolted to new wharf in 1873.....						
Carried forward.....						

Appropriation Accounts for Fiscal Year ended 30th June, 1881—Continued.

PUBLIC WORKS—INCOME—Continued.

ACCOUNT of sums expended, compared with the sums granted, on account of HARBORS AND RIVERS, QUEBEC, for the Year ended 30th June, 1881, showing the surplus or deficit upon each sub-head of Vote.

Service.	—	—	Grant.	Expendi- ture.	Expenditure compared with Grant.	
					Less than Estimated.	More than Estimated.
	\$	cts.	\$	cts.	\$	cts.
HARBORS AND RIVERS, QUEBEC—Continued.						
Brought forward.....			21,240 00	8,114 01	6,025 34	139 35
Grosse Isle—Continued.						
Paid Piton & Co., for 6 rock elm fenders.....		240 00				
J. W. Harper, labor.....		4,349 25				
R. R. Dobell & Co., timber.....		1,316 26				
L. Langlois, quarrying stone.....		108 50				
Beaudet & Chénic, hardware.....		77 59				
J. Patton & Co., towing timber.....		70 00				
Capt. O. Fournier, freight.....		103 00				
A. Rousseau, blacksmithing.....		11 02				
L. Langlois, hire of boat.....		22 00				
D. Aikman, hardware.....		124 52				
do travelling expenses.....		49 85				
J. W. H. Watts do.....		40 00				
C. Poliquin, sundries.....		13 15				
F. C. Lightfoot, Extra Clerk.....		120 00				
					594 86	
			1,500 00	6,645 14		
Anse St. Jean.....						
By paid J. W. Harper, labor.....		1,009 82				
Jules Boivin, lumber.....		351 33				
T. Bouchard do.....		1 44				
J. Desgagné do and stone.....		45 08				
M. Boivin, nails.....		0 80				
Simon Cimon, salary, &c.....		91 50				
						0 07
				1,500 07		

Berthier (<i>en haut</i>).....	2,885 75	3,000 00		
By paid J. W. Harper, labor.....	14 75			
G. R. Prose, sundries.....	78 45			
Fenwick & Solater sundries.....	1 25			
J. Donnelly do.....	5 50			
M. Costello, travelling expenses.....	4 35			
L. Tranchmontagne, oil.....	9 95			
C. Levesque, repairs.....		3,000 00		
River St. Lawrence, removal of chains anchors, &c.....	10,000 00			
Balance brought from 1879-80.....	5,398 65			
Less—Amount lapsed 30th September, 1880.....	15,398 65			
By paid A. H. Verret, for removal of chains, anchors &c.....	5,398 65	10,000 00	7,885 84	2,114 16
Etang du Nord, Magdalen Islands.....	300 00	5,000 00		
By paid Joseph Rosa, labor.....	437 85			
do services and travelling expenses.....	9 00			
M. Grant, copying ..	65 00			
W. E. Snow, services.....	316 05			
Advertising.....	7 21			
Queen's Printer.....		1,165 11	3,834 89	
Escoumains, removal of boulders.....	1,000 00			
Supplementary grant.....	200 00			
By paid E. Vachon, labor removing boulders.....		1,200 00	1,189 80	10 20
Isle aux Grues, repairs to pier.....		500 00	500 00	
General Repairs and Improvements, Harbors and Rivers, Quebec—				
Appropriation.....	10,000 00			
Balance brought from 1879-80.....	295 00			
Supplementary grant to pay W. Kingsford, as compensation for loss of employment, \$1,650, divided equally between Ontario and Quebec.....	825 00			
Paid for St. Dominique Pier, labor.....	1,852 80	11,120 00		
G. F. Baillairgé, travelling expenses.....	20 00			
Bagotville, St. Alphonse Pier, for labor.....	1,872 80			
Chicoutimi Pier, for labor.....	1,667 24			
River Onelle Pier, for labor.....	1,999 91			
J. Janveau, copying.....	839 00			
	9 00			
River du Loup, labor.....	948 00			
Piers below Quebec, F. M. Hamel, salary.....	1,232 83			
Carried forward.....	244 00	52,560 00	29,499 97	13,079 45
	244 00			139 42

Appropriation Accounts for Fiscal Year ended 30th June, 1881—Continued.

PUBLIC WORKS—INCOME—Continued.

ACCOUNT of sums expended, compared with the sums granted, on account of HARBORS AND RIVERS, QUEBEC, for the Year ended 30th June, 1881, showing the surplus or deficit upon each sub-head of Vote.

Service.	—	Grant.	Expendi- ture.	Expenditure compared with Grant.	
				Less than Estimated.	More than Estimated.
HARBORS AND RIVERS, QUEBEC— <i>Continued.</i>					
Brought forward.....	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
General Repairs and Improvements, Quebec— <i>Continued.</i>					
Paid F. M. Hamel, travelling expenses.....	244 00	7,720 78	53,560 00	29,499 97	13,079 45
M. C. Coleman, copying.....	312 88				
	9 75				
Eboulement Pier, labor.....		566 63			
Belœil Pier, W. Goulette, Boommaster.....		750 88			
St. Jean Port Joli Pier, A. Vocelle, powder and drills.....		52 00			
St. Lawrence River, J. W. Harper, freight.....		10 00			
E. Quelette, placing buoys.....	3 90				
G. Sampson, copying.....	7 00				
C. Lapierre do.....	28 50				
	19 50				
Malbaie Harbor, G. Warren, labor.....		58 90			
Quebec Harbor, copying.....		10 90			
Montreal Harbor, copying.....		46 50			
Harbors generally—H. F. Perley, travelling expenses.....		217 25			
A. P. Cartier, travelling expenses.....	150 00				
F. M. Hamel do.....	46 50				
G. F. Baillargé do.....	29 70				
St. Lawrence Steam Navigation Co., freight.....	43 89				
Extra Clerks and copying.....	4 35				
	287 50				
Wm. Kingsford, for loss of employment as Engineer.....	561 94				
Bate St. Paul Pier, W. Tremblay, for watching timber.....	825 00				
	12 00				
				10,832 78	287 22

Appropriation Accounts for Fiscal Year ended 30th June, 1881—Continued

PUBLIC WORKS—INCOME—Continued.

ACCOUNT of sums expended, compared with the sums granted, on account of HARBORS AND RIVERS, NEW BRUNSWICK, for the Year ended 30th June, 1881, showing the surplus or deficit upon each sub-head of Vote.

Service.	—	—	Grant.	Expendi- ture.	Expenditure compared with Grant.	
					Less than Estimated.	More than Estimated.
			\$ cts.	\$ cts.	\$ cts.	\$ cts.
HARBORS AND RIVERS, NEW BRUNSWICK.						
<i>a</i>						
St. John Harbor						
Paid D. W. Clark, work on breakwater						
S. S. Mayes, services as Inspector						
Advertising						
Queen's Printer						
		\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
	
		1,811 62	6,000 00			
		362 50				
		45 80				
		2 86				
		.....	.....	2,222 78	3,777 22	
		.....	15,000 00			
<i>b</i>						
Pointe du Chêne						
Paid W. B. Snow, services						
G. E. McLaughlin, services						
Advertising						
Queen's Printer						
		\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
	
		182 50				
		78 05				
		35 30				
		7 36				
		.....	.....	273 21	14,726 79	
		.....	750 00			
Sackville Harbor, protection works						
Paid Labor						
Pickets, poles and brush						
Horse hire						
Hardware						
Mauls						
Treenails						
		\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
	
		548 00				
		148 35				
		45 00				
		3 15				
		3 10				
		2 40				
		.....	.....	750 00		
		.....	2,000 00			
Shipnegan, repairs to East Gully Dam						
Paid Labor						
Piles, brush and stone						
Ballast						
Hardware						
Boats						
Scow hire						
		\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
	
		1,086 87				
		599 95				
		87 60				
		88 58				
		40 00				
		15 00				

T. W. Alexander, foreman.....	.....	70 00	.....	2,000 00	.....
River St. John, improvements above and below Grand Falls.....	.....	.....	.....	2,000 00	.....
Paid Labor.....	.....	1,461 00	.....	.....	.....
Provisions.....	.....	224 39	.....	.....	.....
Building.....	.....	200 00	.....	.....	.....
Teaming.....	.....	21 62	.....	.....	.....
Hardware.....	.....	44 90	.....	.....	.....
Oats.....	.....	17 60	.....	.....	.....
Sharpening drills.....	.....	9 50	.....	.....	.....
Powder.....	.....	8 03	.....	.....	.....
Sundries.....	.....	5 00	.....	.....	.....
Lumber.....	.....	3 60	.....	.....	.....
Horse shoeing.....	.....	3 25	.....	.....	.....
.....	.....	.....	.....	1,998 89	1 11
Richibucto Pier.....	.....	.....	.....	1,200 00	.....
Paid Labor.....	.....	918 60	.....	.....	.....
Lumber.....	.....	72 77	.....	.....	.....
Hardware.....	.....	55 92	.....	.....	.....
Saw hire.....	.....	55 91	.....	.....	.....
Ballast.....	.....	53 20	.....	.....	.....
Stone.....	.....	28 60	.....	.....	.....
Brush.....	.....	11 00	.....	.....	.....
Coal.....	.....	4 00	.....	.....	.....
.....	.....	.....	.....	1,200 00	.....
Harbors generally, N.B.—	.....	.....	.....	.....	.....
Balance brought from 1879-80.....	22 78	.....	.....	.....	.....
Amount lapsed 30th September, 1880.....	22 78	.....	.....	.....	.....
.....	.....	.....	.....	26,950 00	.....
.....	.....	.....	.....	8,444 88	18,505 12
.....

I certify that these accounts have been examined under my directions and are correct.

J. L. McDOUGALL,
Auditor-General.

Examined,
J. H. P. GIBSON,

- a. Plans for repairs reconsidered, in view of a reconstruction of the work,
b. Work commenced in spring of 1881.

Appropriation Accounts for Fiscal Year ended 30th June, 1881—Continued.

PUBLIC WORKS—INCOME—Continued.

ACCOUNT of sums expended, compared with the sums granted, on account of HARBORS AND RIVERS, NOVA SCOTIA, for the Year ended 30th June, 1881, showing the surplus or deficit upon each sub-head of Vote.

Service.	—	—	Grant.	Expendi- ture.	Expenditure compared with Grant.	
					Less than Estimated.	More than Estimated.
	\$	cts.	\$	cts.	\$	cts.
HARBORS AND RIVERS, NOVA SCOTIA.						
Gabarus Harbor and Indian Island Beach.....			2,200 00			
Paid Labor.....						
Timber.....		1,915 75				
Hardware.....		239 33				
		44 92				
		2,200 00				
Less—Refund		3 55		2,196 45		
					3 55	
Cow Bay.....						
Amount voted to pay Archibald & Co. for work executed in 1876.....						
Paid Messrs. Archibald & Co. in full for repairs.....			17,794 30			
G. A. Brown, labor.....		11,820 00				
Hardware and blacksmithing.....		5,974 30				
Lumber.....		5,974 30				
Ballast and ballast poles.....		5,951 05				
Freight and hauling.....		1,065 71				
M. Romaine for copying.....		2,819 25				
		1,014 05				
		920 00				
		36 00				
				17,780 36		13 94
Burying Island, Canso Harbor.....						
Paid S. A. White & Co., for cormeal.....			5,000 00			
G. A. Brown, labor.....		1,010 26				
Timber.....		1,416 19				
Freight.....		1,626 16				
		460 00				

Appropriation Accounts for Fiscal Year ended 30th June, 1881—Continued.

PUBLIC WORKS—INCOME—Continued.

ACCOUNT of sums expended, compared with the sums granted, on account of HARBORS AND RIVERS, NOVA SCOTIA, for the Year ended 30th June, 1881, showing the surplus or deficit upon each sub-head of Vote.

Service.	—		—		Grant.	Expendi- ture.	Expenditure compared with Grant.	
	\$	cts.	\$	cts.			Less than Estimated.	More than Estimated.
HARBORS AND RIVERS, NOVA SCOTIA—Continued.								
Brought forward.....					\$ 39,994 30	\$ 32,641 79	\$ 7,418 11	\$ 65 60
Ansaig, repairs to pier.....								
Paid labor.....					200 00			
Timber.....					121 99			
Hardware.....					40 70			
					37 31	200 00		
Petit de Grat Inlet—								
Balance brought from 1879-80.....					1,007 30			
Paid labor.....								
E. G. Millidge, travelling expenses.....					989 30			
					18 00	1,007 30		
					41,201 60	33,849 09	\$ 7,418 11	\$ 65 60

I certify that these accounts have been examined under my directions and are correct.

Examined,
J. H. P. GIBSON.

J. L. McDOUGALL,
Auditor-General.

- a. Balance not required.
c. Work only commenced in spring of 1881.
d. Over-expenditure due to amount being insufficient to cover cost of inspection, advertising, &c.

b. Extension of wharf abandoned.

Appropriation Accounts for Fiscal Year ended 30th June, 1881—Continued.

PUBLIC WORKS—INCOME—Continued.

ACCOUNT of sums expended, compared with the sums granted, on account of HARBORS AND RIVERS, PRINCE EDWARD ISLAND, for the Year ended 30th June, 1881, showing the surplus or deficit upon each sub-head of Vote.

Service.	—	—	Grant.	Expendi- ture.	Expenditure, compared with Grant.	
					Less than Estimated.	More than Estimated.
	\$	cts.	\$	cts.	\$	cts.
HARBORS AND RIVERS, PRINCE EDWARD ISLAND—Continued.						
Brought forward.....		1,253	20	12,948	664	90
Malpeque, Prince County—Continued.						
By Paid Brush.....						
Stone.....		89	20			
Poles.....		44	60			
		13	00	1,400		00
St. Peter's Bay, repairing breakwater.....			2,500			
By paid P. McArty, contract, raising breakwater.....		1,920	00			
W. Shinnott, services as Inspector.....		252	50			
Advertising.....		17	17			
Queen's Printer.....		5	68	2,195	35	304
Wood Island, breakwater.....						65
By Paid advertising.....		29	53			
Queen's Printer.....		5	68			
Mininegash Breakwater.....						
By Paid for Labor.....			1,000	35	21	1,964
Hardware.....						79
Stone.....		756	33			
Lumber.....		110	62			
Cartage.....		71	47			
		56	35			
		4	00			
Tignish Breakwater.....				998	77	1
By Paid for Labor.....			3,000			23
Hardware.....		1,292	38			
		504	17			

Appropriation Accounts for Fiscal Year ended 30th June, 1881—Continued.

PUBLIC WORKS—INCOME—Continued.

ACCOUNT of sums expended, compared with the sums granted, on account of HARBORS AND RIVERS, MARITIME PROVINCES, for the Year ended 30th June, 1881, showing the surplus or deficit upon each sub-head of Vote.

Service.	—	—	Grant.	Expendi- ture.	Expenditure compared with Grant.	
					Less than Estimated.	More than Estimated.
	\$	cts.	\$	cts.	\$	cts.
HARBORS AND RIVERS, MARITIME PROVINCES.						
General Repairs and Improvements, Harbors and Rivers, Maritime Provinces.....	.....	.....	.....	.....	.....	.....
Balance brought from 1879-80.....	.....	10,000 00	.....	.....	.....	.....
Supplementary Grant—To reimburse Mr. G. A. Brown the amount con- tained in a bag of silver, stolen from a valise during a journey from St. John, N.B., to Cape Breton, for the purpose of making payments in connection with Cow Bay Breakwater and Gabarus Harbor .....	.....	5,357 43	.....	.....	.....	.....
.....	.....	150 09	.....	.....	.....	.....
.....	.....	15,507 52	.....	.....	.....	.....
.....	.....	3,469 10	.....	.....	.....	.....
Less—Amount lapsed, 30th September, 1880 .....	.....	.....	12,038 42	.....	.....	.....
Paid Mersereau & Wood, contract, Shear dam, Oronocto						
D. D. Glasier & Son, keeping St. John River clear of snags .....	.....	1,350 00	.....	.....	.....	.....
T. Bailey, for taking snag out of St. John River.....	.....	200 00	.....	.....	.....	.....
Engineering Staff.....	.....	12 00	.....	.....	.....	.....
W. C. Anderson, erecting ladders, Rocher Bay .....	.....	4,637 84	.....	.....	.....	.....
.....	.....	10 00	.....	.....	.....	.....
A. McLeod, repairing pier at South Tignish Harbor .....	.....	50 00	.....	.....	.....	.....
T. E. Bigelow, repairs to pier at Oak Point.....	.....	1 50	.....	.....	.....	.....
S. Dunlop, for moving safe.....	.....	40 00	.....	.....	.....	.....
G. E. McLaughlin, sundries for office.....	.....	14 43	.....	.....	.....	.....
do travelling expenses .....	.....	295 28	.....	.....	.....	.....
G. A. Brown .....	.....	439 79	.....	.....	.....	.....
G. E. Millidge .....	.....	64 00	.....	.....	.....	.....
J. E. Boyd .....	.....	.....	.....	.....	.....	.....
R. P. & W. F. Starr, coal .....	.....	768 85	.....	.....	.....	.....
J. R. Cameron, lamps .....	.....	13 72	.....	.....	.....	.....
R. Sieckel, purchase of tools .....	.....	6 00	.....	.....	.....	.....
.....	.....	500 00	.....	.....	.....	.....

G. A. Brown, services	26 66
Chas. Ward, services as Inspector	560 25
<i>Gleason</i> Printing and Publishing Co., statistics	10 80
St. John, N.B., Publishing Co., printing	15 50
J. & A. Miller, stationery	93 10
Barnes & Co. do	18 85
Stationery Office	105 78
Montreal Telegraph Co., telegrams	16 04
Western Union do	30 24
Extra Clerks and copying	941 25
G. A. Brown, to re-imburse him for money lost	150 09
Hardware, provisions, powder and labor, at Tobique pier	1,000 00
Ballast, logs, hardware and labor, at Brooklyn pier	263 84
Hardware, timber and labor, at Digby pier	188 57
Repairs at Grande Anse pier	195 89

.....	12,020 27	18 15
12,038 42	12,020 27	18 15

I certify that this account has been examined under my directions and is correct.

Examined,
J. H. P. GIBSON.

J. L. McDOUGALL,
Auditor-General.

Appropriation Accounts for Fiscal Year ended 30th June, 1881—Continued.

PUBLIC WORKS—INCOME.

ACCOUNT of sums expended, compared with the sums granted, on account of HARBORS AND RIVERS, MANITOBA, for the Year ended 30th June, 1881, showing the surplus or deficit upon each sub-head of Vote.

Service.	—	—	Grant.	Expendi- ture.	Expenditure compared with Grant.	
					Less than Estimated.	More than Estimated.
	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
HARBORS AND RIVERS, MANITOBA.						
General Repairs, Harbors and Rivers, Manitoba..... a.	.....	.....	1,000 00	19 00	981 00	
Paid J. P. M. Lecourt, travelling expenses.....	.....	.....	.....	.....	.....
			1,000 00	19 00	981 00	

I certify that this account has been examined under my directions and is correct.

Examined,
J. H. P. GIBSON.

J. L. McDOUGALL,
Auditor-General.

a. Balance not required.

PUBLIC WORKS—INCOME.

ACCOUNT of sums expended, compared with the sums granted, on account of HARBORS AND RIVERS, BRITISH COLUMBIA, for the Year ended 30th June, 1881, showing the surplus or deficit upon each sub-head of Vote.

Service.	—	—	Grant.	Expendi- ture.	Expenditure compared with Grant.	
					Less than Estimated.	More than Estimated.
			\$ cts.	\$ cts.	\$ cts.	\$ cts.
HARBORS AND RIVERS, BRITISH COLUMBIA.						
Nasse River, removal of snags.....						
Paid Labor removing snags.....	<i>a</i>					
Hire of scows.....			1,000 00			
Supplies.....			191 03			
Grappling tongs.....			142 50			
Anchors and shackles.....			91 86			
			45 00			
			140 20			
General Repairs and Improvements, Harbors and Rivers, British Columbia. <i>b</i>				610 59	389 41	
Paid G. B. Wright, travelling expenses.....			2,000 00			
Labor, Beaver Rock.....			312 25			
Joseph Vincent, extra services.....			939 61			
M. T. McKinnon, copying.....			60 00			
			12 00			
				1,323 86	676 14	
			3,000 00	1,934 45	1,065 55	

I certify that this account has been examined under my directions and is correct.

Examined.
J. H. P. GIBSON.

J. L. McDOUGALL,
Auditor-General.

a. and *b.* Balance not required.

Appropriation Accounts for Fiscal Year ended 30th June, 1881.

PUBLIC WORKS—INCOME—Continued.

ACCOUNT of sums expended, compared with the sums granted, on account of DREDGING, for the Year ended 30th June, 1881, showing the surplus or deficit upon each sub-head of Vote.

Service.	—	—	Grant.	Expenditure.	Expenditure compared with Grant.	
					Less than Estimated.	More than Estimated.
		\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
Purchase of dredging plant.....		.....	16,000 00			
By paid Manager Bank of Montreal, dredging plant purchased.....	<i>a</i>	.....			
Labor on dredge "Nipissing" purchased.....		1,221 57	.....	15,221 57	778 43	
Dredge vessels, repairs.....	<i>b</i>	.....	13,000 00			
Balance brought from 1879-80.....		.....	208 85			
By paid for labor.....		.....	4,795 36			
Repairs.....		.....	2,194 40			
Hardware.....		.....	1,470 52			
Foundry work.....		.....	646 02			
Repairing boilers.....		.....	672 19			
Chains.....		.....	309 54			
Repairing dippers.....		.....	182 17			
Rope.....		.....	246 19			
Blacksmith work.....		.....	237 03			
Carpenters' work.....		.....	166 85			
Painting.....		.....	323 41			
Lumber.....		.....	1,639 47			
Pumps.....		.....	247 25			
Steam fitting.....		.....	98 08			
Packing.....		.....	38 42			
Bell work.....		.....	36 38			
Lamps.....		.....	58 85			
Hose.....		.....	36 03			
Stores.....		.....	71 23			
Towing.....		.....	11 00			
Equipment.....		.....	45 95			

Appropriation Accounts for Fiscal Year ended 30th June, 1881—Continued.

PUBLIC WORKS—INCOME—Continued.

ACCOUNT of sums expended, compared with the sums granted, on account of DREDGING, for the Year ended 30th June, 1881, showing the surplus or deficit upon each sub-head of Vote.

Service.	—	—	Grant.	Expenditure.	Expenditure compared with Grant.	
					Less than Estimated.	More than Estimated.
	\$	cts.	\$	cts.	\$	cts.
Brought forward.....	40,786 21	.....	778 43	888 82
Dredging, Nova Scotia, Prince Edward Island and New Brunswick—Continued.						
Paid Clock.....
Travelling expenses.....	6 50	.....	.....	.....
Inspirator.....	826 59	.....	.....	.....
Caretaker.....	85 00	.....	.....	.....
Fireman.....	25 00	.....	.....	.....
Assistant Engineer.....	16 00	.....	.....	.....
Rent of office.....	29 70	.....	.....	.....
	225 00	.....	.....	.....
	42,000 00	.....	.....
Dredging, Quebec.....
Paid Labor.....
Salaries of F. M. Hamel and party.....	12,473 28	.....	.....	.....
Disbursements do.....	298 00	.....	.....	.....
F. A. Pinsonneault, services in connection with dredging.....	334 94	.....	.....	.....
W. A. Allan, for services of steamer "Rocket".....	32 70	.....	.....	.....
Towing.....	430 00	.....	.....	.....
Coal.....	348 00	.....	.....	.....
Hardware.....	929 06	.....	.....	.....
Smith work.....	126 65	.....	.....	.....
Dockage.....	24 70	.....	.....	.....
Storage.....	275 00	.....	.....	.....
Boiler covering.....	5 00	.....	.....	.....
Oil, &c.....	9 45	.....	.....	.....
	17 05

Cotton waste	27 16				
Lumber	2 00				
Jolly boat	42 00				
J. Rosa, salary	381 30				
H. F. Perley, travelling expenses	121 38				
G. F. Baillairgé do	20 00				
J. W. Harper do	64 50				
D. Smellie do	9 00				
J. R. Arnoldi do	531 39				
W. H. Marshall, mattresses	43 32				
Telegrams	13 89				
		16,559 77	3,440 23		
Dredging, Ontario					
Paid for labor		8,000 00			
Canan & Conlon, dredging Goderich Harbor	4,393 84				
A. McDonald, towing	1,330 00				
T. & R. Kenny, provisions	750 00				
J. & J. McGirr, do	23 63				
E. Hilborn, coal	45 00				
G. Reeves, clipper racks	74 00				
J. Lockhart, dockage of dredge	10 78				
J. Russell, stowing lines tug "Trudeau"	15 00				
M. Charlton, salary as Caretaker	15 00				
do travelling and other expenses	174 20				
H. F. Perley, travelling expenses	31 23				
J. R. Arnoldi do	62 65				
Telegrams	635 94				
Queen's Printer	46 06				
	22 97	7,630 30	369 70		
Dredging, British Columbia					
Paid for labor		10,000 00			
Hire of tugs	2,636 64				
Cordwood	180 00				
Provisions	456 90				
Hardware	1,043 21				
Lumber	322 24				
Coal	15 42				
Oil	232 50				
Freight	15 00				
Searching for the "St. George"	190 00				
Floating the "St. George"	50 00				
	48 00				
	5,189 91	109,208 85	4,588 36	888 82	
Carried forward		95,509 31			

Appropriation Accounts for Fiscal Year ended 30th June, 1881—Continued.

PUBLIC WORKS—INCOME—Continued.

ACCOUNT of sums expended, compared with the sums granted, on account of DREDGING, for the Year ended 30th June, 1881, showing the surplus or deficit upon each sub-head of Vote.

Service.	—	—	Gr nt.	Expendi- ture.	Expenditure compared with Grant.	
					Less than Estimated.	More than Estimated.
	\$	cts.	\$	cts.	\$	cts.
Brought forward.....	5,189	91	109,208	85	4,588	36
Dredging, British Columbia— <i>Continued.</i>						
Paid Inspecting boiler.....		15		00		
Repairs to boat.....		30		20		
Travelling expenses.....		11		00		
Copying plans.....		5		00		
G. Turner, superintending dredges.....		1,094		17		
R. Ridley, wages as Caretaker.....		200		00		
				7,545	28	2,454
Dredging, General Service— <i>e</i>						
Appropriation.....			5,000	00		
Unexpended.....					5,000	00
			114,208	85	12,043	08
						888
						82

I certify that this account has been examined under my directions and is correct.

Examined,

J. H. P. GIBSON.

J. L. McDOUGALL,
Auditor-General.

a. Balance not required.

c. Balance expended September, 1881.

e. A partial expenditure made up to 30th September; balance not required.

b. Repairs were found to be heavier than anticipated.

d. Dredge not in commission during season 1881.

PUBLIC WORKS—INCOME—Continued.

ACCOUNT of sums expended, compared with the sums granted, on account of SLIDES AND BOOMS, for the Year ended 30th June, 1881, showing the surplus or deficit upon each sub-head of Vote.

Service.	—	—	Grant.	Expendi- ture.	Expenditure compared with Grant.	
					Less than Estimated.	More than Estimated.
	\$	cts.	\$	cts.	\$	cts.
SLIDES AND BOOMS.						
Amount of Appropriation to pay J. B. Normand for services as Acting Superintendent, St. Maurice Works, from October, 1875, to October, 1878, as per account.....			1,095 00			
Balance brought from 1879-80.....			3,627 55			
			4,722 55			
			45 22			
Less—Amount lapsed 30th September, 1880			4,677 33			
Paid J. B. Normand, services as Superintendent.....			1,095 00			
J. Bourgeois, labor			2,600 00			
J. Banaud, professional services, examination of St. Maurice River Works			726 58			
Chas. Potvin, camp kettle.....			15 00			
H. Talbot, copying.....		117 00				
J. Vincent do		62 00				
M. Lacerte do		27 75				
M. Talbot do		34 00				
			240 75			
				4,677 33		
			223 80			
			4,901 13	4,677 33		
					223 80	
					223 80	
ROADS AND BRIDGES.						
Supplementary Vote, to pay D. Fraser in full and final settlement of his claim for repairing and keeping open during winter in 1875-76, 82 miles of Metapedia Military Road.....						

PUBLIC WORKS—INCOME—Continued.

ACCOUNT of sums expended, compared with the sums granted, on account of SLIDES AND BOOMS, for the Year ended 30th June, 1881, showing the surplus or deficit upon each sub-head of Vote.

Service.	—	—	Grant.	Expendi- ture.	Expenditure compared with Grant.	
					Less than Estimated.	More than Estimated.
	\$	cts.	\$	cts.	\$	cts.
IMPROVEMENT OF RIVERS.						
Improvement of Rivers generally—						
Balance brought from 1879-80.....				254 28		
Neebish Rapids—						
Balance brought from 1879-80.....				50 69		
Removing Rock, British Columbia—						
Balance brought from 1879-80.....				7,820 75		
Assiniboine River—						
Balance brought from 1879-80.....				0 37		
Unexpended and lapsed 30th September, 1880.....				8,126 09		
				8,126 09		

I certify that these accounts have been examined under my directions and are correct.

J. L. McDOUGALL,
Auditor-General

Examined,
J. H. P. GIBSON

Appropriation Accounts for Fiscal Year ended 30th June, 1881—Continued.

PUBLIC WORKS—INCOME—Continued.

ACCOUNT of sums expended, compared with the sums granted, on account of TELEGRAPHS, for the Year ended 30th June, 1881, show the surplus or deficit upon each sub-head of Vote.

Service.	—	—	Grant.	Expendi- ture.	Expenditure compared with Grant.	
					Less than Estimated.	More than Estimated.
	\$	cts.	\$	cts.	\$	cts.
Extension of the Coast Telegraph System of the Lower Rivers and Gulf of St. Lawrence from Bale St Paul to Bersimis and branch to Chicoutimi. <i>a</i>						
Supplementary grant.....					10,000 00	
					3,000 00	
Frs. Gauthier, telegraph poles.....			13,000 00		4,088 00	
R. Johnson & Nephew, telegraph wire.....					4,483 96	
Tremblay, Dallaire & Morin, telegraph poles.....					945 00	
J. W. Harper, labor.....					2,000 00	
J. Hess, telegraph pins and brackets.....					215 70	
Excelsior Glass Co., insulators.....					294 00	
J. A. J. Kane, inspection of poles.....					55 25	
J. C. Mitchell, services as Inspector.....					42 11	
A. Gauthier, unloading materials.....					7 50	
J. Taylor & Bros., spikes.....					18 89	
A. Galloway, freight.....					1 00	
Joseph Rosa, salary.....					28 00	
do sustenance.....					10 50	
do travelling expenses.....					16 82	
L. Tremblay, salary.....					70 00	
do travelling expenses.....					16 35	
J. E. Verreault do					100 00	
W. Curran, transcribing report.....					1 50	
J. Janveau, copying.....					4 50	
Wm. Tremblay, services as Inspector.....					67 50	
do travelling expenses.....					59 00	
do sustenance.....					31 60	
do postage and telegrams.....					0 75	
Carried forward.....			13,000 00		12,557 93	

Appropriation Accounts for Fiscal Year ended 30th June, 1881—Continued.

PUBLIC WORKS—INCOME—Continued.

ACCOUNT of sums expended, compared with the sums granted, on account of TELEGRAPHS, for the Year ended 30th June, 1881, showing the surplus or deficit upon each sub-head of Vote.

Service.	—	—	Grant.	Expendi- ture.	Expenditure compared with Grant.	
					Less than Estimated.	More than Estimated.
	\$	cts.	\$	cts.	\$	cts.
Brought forward.....	12,557	93	13,000	00		
Extension of Coast Telegraph System— <i>Continued.</i>						
Paid Montreal Telegraph Co., telegrams.....			100	89		
Advertising.....			268	23		
Queen's Printer.....			13	46		
Land and Cable Telegraph Lines for the Sea Coasts and Islands of the Lower Rivers and Gulf of St. Lawrence and the Maritime Provinces—						
Balance brought from 1879-80.....	9,301	05				
Unexpended and lapsed, 30th September	9,301	05				
Proposed new sub-marine cable route between Vancouver Island and Mainland, <i>vide</i> Nanaimo and Point Grey.....			26,000	00		
Additional amount required, Supplementary Grant.....			1,500	00		
Supplementary Grant for extra cost of fitting up telegraph barge "Electron" and working S.S. "Sir James Douglas"			3,750	00		
Paid India Rubber Co., cables, stores and wire			19,127	78		
R. Johnson & Nephew, wire.....			2,481	80		
Warner, Simpson & Smith, contract for construction of cable barge.....			2,932	00		
G. G. Walker, superintending construction of barge			227	24		
Joseph Spratt, fitting up cable barge.....			1,137	68		
Lettice & Lear, painting do			15	00		
Advertising for tenders &c do			20	50		
Joseph Weller, mattresses.....			7	50		
George Steffy, excavating for tank.....			52	00		
			31,250	00		
					59	49

J. P. Burgess, erecting shed for tank.....	330 92				
Joseph Spratt, fitting up tank.....	103 00				
J. Crowther, painting cable huts.....	13 09				
Burns & Co., linware.....	8 50				
P. McQuade & Son, hardware.....	944 07				
W. P. Sayward, lumber.....	1,070 34				
E. B. Marion, supplies.....	247 74				
J. P. Burgess do.....	56 26				
F. N. Gisborne, travelling expenses.....	750 00				
Labor.....	2,449 51				
Freight.....	17 55				
Coal.....	175 00				
Smithwork.....	71 83				
Plumbers' work.....	26 92				
Wharfage.....	2 62				
George Platz, buoys for cable barge.....	60 00				
Transfer of the Western Union Telegraph Co.'s lines and cables to the Dominion of Canada.....		24,000 00			
Paid the Western Union Telegraph Co.....			24,000 00		
Telegraph Lines, Maritime Provinces, Subsidy—					
Balance brought from 1879-80.....	4,304 15				
Less lapsed, 30th September, 1880.....	274 15				
Paid W. R. Hosmer for Dominion Telegraph Co., building line.....			4,030 00		
Montreal Telegraph Co., building 5 miles of line.....	3,300 45				
Excelsior Glass Co., 1,000 insulators, &c.....	500 00				
Jacob Hess, cedar pins.....	97 90				
Montreal Telegraph Co., 1 sett instruments.....	39 15				
Travelling expenses.....	62 50				
	30 00				
			4,030 00		
		72,280 00		59 49	
			73,299 27		1,078 76

I certify that this account has been examined under my directions and is correct.

J. L. McDOUGALL,
Auditor-General.

Examined,
J. H. P. GIBSON.

- a. Not fully expended for construction, not being yet completed.
b. The cost of raising and repairing the old cables upon the San Juan Island Route, and the erection of a new stone tank house for cables, is included in expenditure, which outlay was in excess of the sum over-expended.

Appropriation Accounts for Fiscal Year ended 30th June, 1881—Continued.

PUBLIC WORKS—INCOME—Continued.

ACCOUNT of sums expended, compared with the sums granted, on account of MISCELLANEOUS, for the Year ended 30th June, 1881, showing the surplus or deficit upon each sub-head of Vote.

Service.	—	—	Grant.	Expendi- ture.	Expenditure compared with Grant.	
					Less than Estim ted.	More than Estimated.
	\$	cts.	\$	cts.	\$	cts.
Miscellaneous Works not otherwise provided for.....						
Balance brought from 1879-80.....			10,000 00			
Less—Amount lapsed 30th September, 1880.....			4,333 79			
			14,333 79			
Paid on account Chenal du Moine Pier—						
Labor.....						
Timber.....	201	45				
Stone.....	640	03				
Hardware.....	491	11				
Blacksmith work.....	55	57				
Wooden bolts.....	20	97				
Carpenter work.....	8	79				
Freight and cartage....	139	35				
Rent of huts.....	52	83				
Stationery.....	11	00				
Travelling expenses.....	4	01				
Pierre Côté, services as Superintendent.....	65	36				
	237	50			1,927	97
St. Lawrence River—						
Placing buoys.....	154	19				
Filling buoys.....	55	30			209	49
Temiscouata Road—						
Labor.....					1,100	43

Union Suspension Bridge, Ottawa—					
Repairs.....	333 77				
Painting.....	134 25				
St. Maurice Works—		468 02			
Labor.....		2,000 00			
Ottawa Works—					
Labor.....		1,019 68			
Rivière du Lièvre—					
Labor.....	3,558 83				
Travelling expenses.....	46 15	3,604 98			
Isle aux Noix—					
Labor.....	549 19				
Timber.....	115 61				
Hardware.....	17 73				
Stone.....	23 97				
Freight.....	15 00				
M. Rheume, services as Superintendent.....	117 17	838 67			
South Tigrish Harbor—					
Ross & McKay, in full of all claims in connection with contract..		558 00			
Cowichan River, British Columbia—					
Joseph Nicholson, removal of obstruction.....		670 00			
Surveys and Inspections.....			12,397 24	1,936 55	
Paid J. Lindsay, survey, Pigeon Bay, Lake Erie—					
Salaries and wages.....	917 04				
Sustenance allowance.....	353 46				
Travelling expenses.....	165 13				
Other disbursements.....	104 96	1,540 59			
J. Lindsay, survey, Lake Temiscamingue—					
Salaries and wages.....	122 00				
Sustenance.....	88 33				
Travelling expenses.....	28 75	239 08			
H. A. Gray, survey, Neebish Rapids—					
Salaries and wages.....	2,023 12				
Sustenance.....	589 79				
Travelling expenses.....	501 97				
Other disbursements.....	65 16	3,186 04			
Carried forward.....		4,965 71	39,333 79	12,397 24	1,936 55

Appropriation Accounts for Fiscal Year ended 30th June, 1881—Continued.

PUBLIC WORKS—INCOME—Continued.

ACCOUNT of sums expended, compared with the sums granted, on account of MISCELLANEOUS, for the Year ended 30th June, 1881, showing the surplus or deficit upon each sub-head of Vote.

Service.	—	Grant.	Expenditure.	Expenditure compared with Grant.	
				Less than Estimated.	More than Estimated.
	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
Brought forward.....	.....	4,965 71	12,397 24	1,936 55	
Surveys and Inspections— <i>Continued.</i>					
Paid F. C. Farjiana, survey, Little Current—					
Salaries and wages.....	542 56				
Sustenance	229 04				
Travelling expenses.....	263 25				
Other expenses	112 63				
F. C. Farjiana, survey, Kaminiitiquia and Prince Arthur's Landing—		1,147 48			
Salaries and wages.....	1,280 50				
Sustenance	588 55				
Travelling expenses.....	256 45				
Other disbursements	191 23				
F. C. Farjiana, survey, Berthier (<i>en haul</i>)—		2,296 73			
Salaries.....	27 63				
Travelling expenses.....	50 10				
Other disbursements.....	30 88				
F. M. Hamel, survey, River Richelieu—		108 61			
Salaries and wages.....	359 16				
Sustenance	146 48				
Travelling expenses.....	90 12				
Other disbursements.....	33 17				
F. M. Hamel, survey, River St. François—		628 93			
Salaries and wages.....	365 65				

Sustenance	129 00			
Travelling expenses.....	21 95			
Other disbursements.....	11 72	528 32		
C. E. Michaud, survey, Yamaska River—				
Salaries and wages.....	2,565 85			
Sustenance.....	639 53			
Travelling expenses.....	219 08			
Other disbursements.....	247 62	3,672 08		
J. H. Sullivan, survey, River St. Louis—				
Salaries and wages.....	395 50			
Sustenance.....	203 49			
Travelling expenses.....	81 65			
Other disbursements.....	8 50			
Less—Advance in 1879-80.....	689 14			
	100 00	589 14		
G. F. Austin, survey, Murray Canal—				
Salaries and wages.....	638 61			
Sustenance.....	150 78			
Travelling expenses.....	68 95			
Other disbursements.....	30 98	889 32		
G. F. Austin, survey, Thames River—				
Salaries and wages.....	1,050 15			
Sustenance.....	408 82			
Travelling expenses.....	98 19	1,557 16		
G. F. Austin, survey, Des Joachim Bridge—				
Salary.....	60 00			
C. F. Roy, survey, River du Loup—				
Salaries.....	79 00			
Sustenance.....	15 00			
Travelling expenses.....	10 40			
Other disbursements.....	3 35	107 75		
C. F. Roy, survey, Cap à L'Aigle, Isle aux Coudres and Anse du Portage—				
Salaries and wages.....	322 70			
Sustenance.....	5 64			
Travelling expenses.....	52 98			
Other expenses.....	37 16	418 48		
Carried forward.....	16,969 71	39,333 79	12,397 24	1,936 55

Appropriation Accounts for Fiscal Year ended 30th June, 1881—Continued.

PUBLIC WORKS—INCOME

ACCOUNT of sums expended, compared with the sums granted, on account of MISCELLANEOUS, for the Year ended 30th June, 1881, showing the surplus or deficit upon each sub-head of Vote.

Service.	—	Grant.	Expendi- ture.	Expenditure, compared with Grant.	
				Less than Estimated.	More than Estimated.
	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
Brought forward.....	.....	10,969 71	12,397 24	1,936 55	
Surveys and Inspections— <i>Continued.</i>					
Paid C. F. Roy, survey, New Carlisle, Carleton, Matane and St. Roch—					
Salaries and wages.....	680 50				
Sustenance	257 25				
Travelling expenses.....	106 49				
Other inspections	69 03				
C. F. Roy, survey, Long Sault, Ottawa River—		1,119 27			
Salaries and wages.....	88 00				
Sustenance	58 80				
Travelling expenses.....	16 00				
Other disbursements	2 75				
C. F. Roy, survey, Percé to Pabos—		165 55			
Salaries and wages.....	271 00				
Sustenance	90 00				
Travelling expenses.....	54 15				
Other disbursements	2 27				
R. Steckel, survey, Bacot Shoal—		417 42			
Salaries and wages.....	173 75				
Sustenance	76 50				
Travelling expenses.....	38 15				
Other disbursements	73 96				
		359 36			

Joseph Rosa, examination of outlet, Lake St. Jean—					
Salaries.....	35 00				
Travelling expenses.....	24 75				
Sustenance.....	12 00	71 75			
J. E. Boyd, surveys, Maritime Provinces—					
Salaries and wages.....	370 66				
Sustenance.....	65 25				
Travelling expenses.....	32 35				
Other disbursements.....	7 34	475 60			
Thos. Guerin, surveys, Manitoba—					
Travelling expenses, accounted for in 1881-82.....		1,000 00			
J. W. Trutch, surveys, British Columbia—					
Wages for labor.....	16 00				
Sustenance.....	30 00				
Hire of steamer "Douglas".....	214 63				
L. Gratton & J. B. Allard, for chests and packing boxes.....					
Joseph Rosa, survey, Bale St. Paul Pier—					
Salaries and wages.....	69 25	260 63			
Sustenance.....	12 25	87 50			
Travelling expenses.....	10 65				
Sundry disbursements.....	6 11	98 26			
Hearn & Harrison, instruments.....	52 35				
L. Lortie.....	26 00				
A. Laporte, repairing.....	20 00				
H. F. Perley, box sextant.....	35 00				
S. Laporte, watch.....	58 00				
J. Hope & Co, level books.....		191 35			
J. M. Wellington, sinking test.....		27 00			
C. T. Giroux, labor.....		17 00			
F. Lalonde, groceries.....		4 00			
J. Borden, bidet.....		2 40			
C. R. Giroux, rent.....		9 00			
T. Levesque, washing blankets.....		144 00			
St. Lawrence & Ottawa Railway, freight.....		6 00			
W. Murdoch, services as Engineer.....		18 55			
E. P. Bender.....		125 00			
A. Hamel.....		453 64			
J. C. Taché, jun., services as Draughtsman.....		19 81			
F. X. R. Sancier.....		85 25			
U. Valiquet.....		77 50			
A. Pleau, plan of River St. Maurice.....		62 00			
Sundry persons, travelling expenses for general service.....		40 00			
		963 14			
Carried forward.....		23,270 69	39,333 79	12,397 24	1,936 55

F. H. Ennis, do	.....	150 00	255 13	.....	.....	.....
S. & H. Borbridge, repairing trunk.....	.....	.....	1 58	.....	.....	.....
Montreal Telegraph Company, telegrams.....	.....	.....	14 44	.....	.....	.....
M. Lacerte, copying.....	.....	.....	43 00	.....	4,162 31	837 69
RELIEF OF FISHERMEN, EAST COAST OF LABRADOR.						
Supplementary grant for 1879-80, for the relief of Fishermen on the East Coast of Labrador, being unexpended during that year, was carried forward to 1880-81.....	.....	.....	.....	437 24	.....	.....
Paid J. B. Renaud & Co—						
30 barrels pease.....	.....	.....	90 00	.....	.....	.....
40 pails lard.....	.....	.....	80 00	.....	.....	.....
50 barrels flour.....	.....	.....	227 50	.....	.....	.....
Freight and cartage.....	.....	.....	39 74	.....	437 24	.....
				44,771 03	41,225 74	3,545 29

I certify that these accounts have been examined under my directions and are correct.

Examined,
J. H. P. GIBSON,

J. L. McDOUGALL,
Auditor-General.

- a. Miscellaneous work was less than was anticipated.
b. Balance not required.

Appropriation Accounts for Fiscal Year ended 30th June, 1881—Continued.

PUBLIC WORKS—CONSOLIDATED FUND.

ACCOUNT of sums expended, compared with the sums granted, for the Year ended 30th June, 1881, showing the surplus or deficit upon each sub-head or Vote.

Service.	Amount of Appropriation and Balances brought forward.	Amount of Balances lapsed 30 September, 1880.	Amount of Grant available.	Expenditure.	Expenditure compared with Grant.	
					Less than Estimated.	More than Estimated.
	\$	cts.	\$	cts.	\$	cts.
RECAPITULATION.						
CONSOLIDATED FUND ACCOUNT.						
Public Buildings—						
Ontario.....	133,986 57	5,240 81	128,745 76	108,760 91	19,984 85	
Quebec.....	187,570 67	4,151 64	183,419 03	116,263 90	67,155 13	
New Brunswick.....	250,230 26	44,979 74	205,250 52	191,747 54	13,502 98	
Nova Scotia.....	10,649 43	2,458 36	8,191 07	3,604 87	4,586 20	
Prince Edward Island.....	4,000 00	.....	4,000 00	1,800 00	2,200 00	
Manitoba.....	54,957 62	1,557 62	53,400 00	21,067 05	32,332 95	
North-West Territories.....	31,762 08	4,610 44	26,651 64	11,578 16	15,073 48	
British Columbia.....	37,154 15	9,592 15	27,632 00	15,232 77	12,399 23	
Generally.....	17,357 93	.....	17,357 93	14,966 15	2,391 78	
Rents, repairs, &c.....	273,651 38	.....	273,651 38	226,671 11	46,980 27	
Harbors and Rivers—						
Ontario.....	87,358 43	.....	87,358 43	53,828 67	33,529 76	
Quebec.....	65,958 65	5,398 65	60,560 00	44,194 35	16,365 65	
New Brunswick.....	26,972 78	22 78	26,950 00	8,444 88	18,505 12	
Nova Scotia.....	41,641 47	439 87	41,201 60	33,849 09	7,352 51	
Prince Edward Island.....	23,513 29	.....	23,513 29	20,574 75	2,938 54	
Maritime Provinces, generally.....	15,507 52	3,469 10	12,038 42	12,020 27	18 15	
Manitoba.....	1,000 00	.....	1,000 00	19 00	981 00	
British Columbia.....	3,000 00	.....	3,000 00	1,934 45	1,065 55	
Dredging.....	114,208 85	.....	114,208 85	103,054 59	11,154 26	
Slides and booms.....	4,722 55	45 22	4,677 33	4,677 33	.....
Roads and bridges.....	223 80	.....	223 80	.....	223 80	
Improvement of Rivers.....	8,126 09	8,126 09	.....	.....	.....

Telegraphs.....	81,855 20	9,301 05	72,554 15	73,299 27	.....	745 12
Miscellaneous.....	46,379 31	1,608 28	44,771 03	41,225 74	3,545 29	
	1,521,288 03	100,931 80	1,420,356 23	1,108,814 85	312,286 50	745 12
Peduct over-expenditure.....					745 12	
Balance unexpended.....					311,541 38	

REVENUE RECEIPTS—(See PUBLIC ACCOUNTS.)

MINOR PUBLIC WORKS, &c.

	\$	cts.
Harbors.....	7,062	75
Bridges, Union Suspension....	3,661	41
Ferries.....	65	00
Piers.....	3,057	45
Hydraulic rents.....	667	18
Earnings of dredges.....	14,103	23
Telegraphs.....	290	59
	28,907	61

I certify that this account has been examined under my directions and is correct.

Examined,
J. H. P. GIBSON.

J. L. McDOUGALL,
Auditor-General.

Appropriation Accounts for Fiscal Year ended 30th June, 1881—Continued.

OCEAN AND RIVER SERVICE.

ACCOUNT of sums expended, compared with the sums granted, for the Year ended 30th June, 1881, showing the surplus or deficit upon each sub-head of Vote.

Service.	—	Grant.	Expendi- ture.	Expenditure compared with Grant.	
				Less than Estimated.	More than Estimated.
	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
Dominion Steamers		125,000 00			
“Napoleon III.”.....	42,174 44				
“Druid”.....	22,798 46				
“Newfield”.....	22,945 60				
“Glendon”.....	11,755 68				
“Northern Light”.....	15,139 95				
“Sir James Douglas”.....	11,332 09				
Expenditure.....	126,146 22				
Less—Refund, sale of coal from coaling station..... <i>a</i>	76 50				
			126,069 72		1,069 72
Purchase and maintenance of steamer to replace the “Lady Head”.....		55,000 00			
Purchase.....	38,933 33				
Maintenance..... <i>b</i>	11,616 85				
			50,550 18	4,449 82	
Expenses connected with bringing out the “Charybdis” (supple- mentary)..... <i>c</i>		5,000 00	9,040 37		4,040 37
Total Dominion Steamers.....		185,000 00	185,660 27		660 27
Mail Subsidies—					
Steam communication between Hal- ifax and St. John, <i>v. d.</i> Yarmouth.....		10,000 00	10,000 00		
Steam communication on Lakes Huron and Superior.....		10,000 00	10,000 00		
Steam service between San Fran- cisco and Victoria, B.C.....	25,000 00				
To complete payment for same (sup- plementary)..... <i>A</i>	4,760 00				
		29,760 00	29,270 00	490 00	
Steam communication with the Magdalen Islands..... <i>B</i>		7,800 00	7,200 00	600 00	
Steam communication between Grand Manan, N.B., and main land.....		1,500 00	1,500 00		
Subsidy to steamer between Camp- bellton, N.B., and Gaspé, &c.....		9,000 00	9,000 00		
Subsidy to steamers between Cana- da and West Indies and Brazil..... <i>C</i>		50,000 00		50,000 00	
Steam communication between Hal- ifax, Cape Breton and P.E.I.....		4,000 00	4,000 00		
Steam communication between Nova Scotia and St. Pierre.....		4,000 00	4,000 00		
Total Mail Subsidies under Vote.....		126,060 00	74,970 00	51,090 00	
Carried forward.....		311,060 00	260,630 27	51,090 00	660 27

Appropriation Accounts for Fiscal Year ended 30th June, 1881—Continued.

OCEAN AND RIVER SERVICE—Concluded.

ACCOUNT of sums expended, compared with the sums granted, for the Year ended 30th June, 1881, showing the surplus or deficit upon each sub-head of Vote.

Service.	—	Grant.	Expendi- ture.	Expenditure compared with Grant.	
				Less than Estimated.	More than Estimated.
	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
Brought forward.....		311,060 00	260,630 27	51,090 00	660 27.
Examination of Masters and Mates <i>d</i>		4,250 00	3,888 41	361 59	
Purchase of life-boats and life-pre- servers, and rewards for saving life..... <i>e</i>		3,000 00	1,806 13	1,193 87	
Investigations into wrecks, casualties, &c..... <i>f</i>		1,500 00	310 48	1,189 52	
Registration of shipping..... <i>g</i>		500 00	607 43		107 43.
Triennial publication of list of vessels, &c. (supplementary)..... <i>h</i>		750 00		750 00	
Water Police, Montreal and Quebec...		35,000 00			
Montreal Water Police ..	13,560 31				
Quebec River do	21,953 26		35,513 57		513 57
Water Police, Montreal—gratuities to Wilson & Sandilands (supplemen- tary)..... <i>k</i>		567 30		567 30	
Removal of obstructions in navigable rivers..... <i>l</i>		1,500 00	150 00	1,350 00	
Total Ocean and River Service, under Vote.....		358,127 30	302,906 29	55,221 01	
Authorized by Statute— Yearly subsidy to Montreal Ocean Steamship Co. (36 Vic., cap. 33).		126,533 33	126,533 34		0 01
Total Ocean and River Service		484,660 63	429,439 63	55,221 00	
Revenue from Dominion Steamers				\$7,050 33	
Examination of Masters and Mates (casual revenue)				1,333 50	
Harbor Police				27,375 09	

I certify that this account has been examined under my directions and is correct.

J. L. McDOUGALL,
Auditor-General.

Examined,
F. HAYTER.

REMARKS.

a. The excess of expenditure was consequent upon the voyage to and from England of the steamer "Newfield" on cable service. A transfer of \$15,000 for such service has been arranged with the Public Works Department, which amount will appear in reduction of the current fiscal year's expenditure.

b. Owing to the advanced period in the fiscal year at which the steamer purchased arrived from England, the total amount voted for maintenance was not required.

c. The excess of expenditure which was to meet the ordinary disbursements of the vessel was made under authority of an Order in Council.

d. Travelling expenses of Chairman and incidental expenses of Board less than estimated.

e and *f.* Estimate can only be approximate.

g. The excess of expenditure is due to the cost of preparing triennial list of shipping and is a charge against a supplementary appropriation of \$750 for this service which appears as wholly unexpended.

h. The printing of list not completed in time to make the appropriation available for its payment.

j. Appropriation found insufficient.

k. This amount was paid from the Appropriation of the previous fiscal year, and was therefore not required.

l. Estimate contingent upon exigencies of the service, amount voted not required.

POST OFFICE DEPARTMENT,

OTTAWA, December 27th, 1881.

SIR,—I have the honor to acknowledge the receipt of your communication of the 23rd instant, enclosing a statement of estimate and expenditure under the head of "Ocean and River Service" for the year ended 30th June, 1881, and asking for an explanation of the causes of difference between "Estimate" and "Expenditure" in so far as the part under the control of this Department is concerned.

In reply I have to give the following explanations as regards the parts marked A, B and C, for which this Department is responsible:—

A. The difference in this case arises from an accidental over-estimate of the amount required.

B. The expenditure for this service is at so much per trip or voyage, and the number of voyages depends on the length of the navigation season. For the year in question the number of trips performed earned only \$7,200.

C. Circumstances prevented the commencement in the year of this contemplated service, and the appropriation consequently remained unexpended.

I have the honor to be, &c.,

WM. WHITE,

Secretary.

J. L. McDougall, Esq.,

Auditor-General.

Appropriation Accounts for Fiscal Year ended 30th June, 1881—Continued.

LIGHTHOUSE AND COAST SERVICE.

ACCOUNT of sums expended, compared with the sums granted, for the Year ended 30th June, 1881, showing the surplus or deficit upon each sub-head of Vote.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Estimated.	More than Estimated.
	\$ cts.	\$ cts.	\$ cts.	\$ cts.
Salaries and allowances of Lighthouse Keepers—				
Above Montreal..... <i>a</i>	34,327 00	34,343 74		16 74
Montreal District..... <i>b</i>	6,924 00	6,956 50		32 50
Below Quebec..... <i>c</i>	33,527 00	31,701 01	1,825 99	
New Brunswick..... <i>d</i>	22,378 00	21,960 81	417 19	
Nova Scotia..... <i>e</i>	46,100 00	45,397 12	702 88	
Prince Edward Island..... <i>f</i>	4,000 00	4,296 67		296 67
British Columbia..... <i>g</i>	7,700 00	5,116 65	2,583 35	
General salaries..... <i>h</i>	2,500 00		2,500 00	
	157,456 00	149,772 50	7,683 50	
Agencies, Rents and Contingencies— <i>i</i>				
Quebec.....	6,000 00	7,202 96		1,202 96
St. John.....	3,100 00	2,672 45	427 55	
Halifax.....	7,000 00	4,918 96	2,081 04	
Charlottetown.....	1,200 00	1,257 49		57 49
Victoria.....	2,300 00	1,893 00	407 00	
	19,600 00	17,944 86	1,655 14	
Maintenance and Repairs— <i>j</i>				
Above Montreal.....	43,000 00	33,197 47	9,802 53	
Montreal District.....	11,000 00	7,369 86	3,630 14	
Below Quebec.....	65,000 00	50,877 32	14,122 68	
New Brunswick.....	36,000 00	39,288 64		3,288 64
Nova Scotia.....	82,855 00	77,802 51	5,052 49	
Prince Edward Island.....	9,500 00	7,442 17	2,057 83	
British Columbia.....	8,060 00	10,561 07		2,501 07
	255,415 00	226,539 04	28,875 96	
Cape Race Light.....	800 00	800 00		
Completion and construction of Lighthouses and Fog Alarms..... <i>k</i>	40,000 00	40,240 07		240 07
Construction of a new Lighthouse on Sand's Head, British Columbia..... <i>l</i>	14,000 00	8,427 89	5,572 11	
Total Lighthouse and Coast Service...	487,271 00	443,724 36	43,546 64	

Revenue from Lighthouse and Coast Service..... \$4,772 82

I certify that this account has been examined under my directions and is correct.

J. L. McDOUGALL,
Auditor-General.

Examined,
F. HAYTER.

REMARKS.

- a. Estimate insufficient.
- b. Increase of salary of Light Keeper at Lake Champlain.
- c. Estimated cost of light ship charged to maintenance.
- d. Not required owing to delay in completion of fog alarms.
- e. Travelling expenses of Inspector less than estimated, and saving in new appointments.
- f. Owing to increase of salaries of Lighthouse Keepers by Order in Council.
- g. Fraser River light not in operation; service provided for by a temporary light ship, which is charged to maintenance.
- h. No new light put in operation during the fiscal year other than that for which the salaries of keepers were specially provided.
- i. Estimate only approximate.
- j. Estimate approximate; expenditure contingent upon repairs at the different lights and fog whistle stations found necessary on work being proceeded with.
- k. Appropriation insufficient.
- l. Construction of light not sufficiently advanced to require the expenditure of appropriation; further expenditure provided for by Estimates of 1881-82.

MEMO.—Mr. J. U. Gregory, the Agent at Quebec, received \$150 from Public Works Department for services in connection with signal service.

Mr. Geo. Collins, Light Keeper, Nottawasaga Island, received \$2 for returns of wrecks.

Mr. Jos. Meloche, Light Keeper, Beauharnois, received \$18 for returns of wrecks.

Mr. A. Laberge, Light Keeper, Green Shoal, received \$5 for repairs to buoys.

Appropriation Accounts for Fiscal Year ended 30th June, 1881—Continued.

FISHERIES.

ACCOUNT of sums expended, compared with the sums granted, for the Year ended 30th June, 1881, showing the surplus or deficit upon each sub-head of Vote.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Estimated.	More than Estimated.
	\$ cts.	\$ cts.	\$ cts.	\$ cts.
Salaries and disbursements of Fishery Overseers and Wardens:—				
Ontario..... <i>a</i>	12,500 00	11,506 74	993 26	
Quebec..... <i>b</i>	14,500 00	15,123 79		623 79
Nova Scotia..... <i>c</i>	15,000 00	14,909 42	90 58	
New Brunswick..... <i>d</i>	12,000 00	11,776 56	223 44	
Prince Edward Island..... <i>e</i>	3,000 00	2,691 49	308 51	
Manitoba..... <i>f</i>	1,000 00		1,000 00	
British Columbia.....	2,000 00	1,721 48	278 52	
Total, salaries and disbursements.....	60,000 00	57,729 48	2,270 52	
Fish-breeding, fishways and oyster beds. <i>g</i>	22,000 00	21,530 62	469 38	
Legal and incidental expenses connected with the Fisheries.....	800 00	287 30	512 70	
Advertising..... <i>h</i>	1,000 00	278 18	721 82	
Legal expenses in connection with suits before the Supreme Court.....	600 00	734 77		134 77
	84,400 00	80,560 35	3,839 65	
Revenue from Fisheries.....			24,596 94	

I certify that this account has been examined under my directions and is correct.

J. L. McDOUGALL,
Auditor General.

Examined,
F. HAYTER.

- a.* Saving in expenditure of temporary Fishery Guardians salaries and travelling expenses of Overseers.
b. Excess of Overseers disbursements over estimate.
c d and *e.* Disbursements of Fishery Overseers less than estimate.
f. Fisheries Regulations not extended to Manitoba.
g. Estimate can only be approximate.
h. Amount of appropriation not required.

Jos. Radford, Fishery Officer and Overseer, Tadousac, receives \$300 from the Customs Department, as a Preventive Officer under the Collector at Quebec.

Appropriation Accounts for Fiscal Year ended 30th June, 1881—Continued.

SCIENTIFIC INSTITUTIONS.

DETAILS of sums expended, compared with the sums granted for the Year ended 30th June, 1881, showing the surplus or deficit upon each sub head of Vote.

Service.	Grant.	Expendi- ture.	Expenditure compared with Grant.	
			Less than Estimated.	More than Estimated.
	\$ cts.	\$ cts.	\$ cts.	\$ cts.
Observatory, Quebec.....	2,400 00	2,397 04	2 96	
Toronto..... <i>a</i>	4,800 00	4,899 88		99 88
Kingston.....	500 00	500 00		
Montreal.....	500 00	500 00		
New Brunswick..... <i>b</i>	1,200 00	1,281 27		81 27
Total, Observatories.....	9,400 00	9,578 19		178 19
Grant to Meteorological Observatories, including instruments, &c..... <i>c</i>	37,000 00	37,085 75		85 75
Total, Scientific Institutions.....	46,400 00	46,663 94		263 94

I certify that this account has been examined under my directions and is correct.

J. L. McDOUGALL,
Auditor-General.

Examined,
F. HAYTER.

a. Owing to the necessity of providing a Caretaker for the house vacated by the Director.

b. Consequent upon the payment of arrears of rent (previously in dispute) of building occupied as an Observatory.

c. Amount of Queen's Printer's account rendered subsequently to expenditure for Fiscal Year being closed.

Capt. Ashe, Director of the Quebec Observatory, receives \$250 a year extra for making Weather Reports.

Appropriation Accounts for Fiscal Year ended 30th June, 1881—Continued.

MARINE HOSPITALS FOR SICK AND DISTRESSED SEAMEN.

ACCOUNT of sums expended, compared with the sums granted for the Year ended 30th June, 1881, showing the surplus or deficit upon each sub-head of Vote.

Service.		Grant.	Expenditure.	Expenditure compared with Grant.	
				Less than Estimated.	More than Estimated.
	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
Marine Hospitals—					
Marine and Immigrant Hospital, Quebec..... <i>a</i>		20,000 00	19,964 33	35 67	
St Catharine's Hospital, Ontario.....		500 00	500 00		
Kingston Hospital, Ontario.....		500 00	500 00		
Hospitals in Provinces of Quebec, N.S., N.B., P.E.I. and B.C. <i>b</i>		35,000 00			
Quebec	3,406 51				
Nova Scotia.....	10,331 50				
New Brunswick.....	7,881 35				
Prince Edward Island	2,044 45				
British Columbia.....	3,053 17				
Hospitals generally, printing	21 89				
			26,738 87	8,261 13	
Expenses of shipwrecked and disabled Seamen..... <i>c</i>		8,000 00	4,480 07	3,519 93	
		64,000 00	52,183 27	11,816 73	
Revenue from Marine Hospitals.....			2,901 67		
do for Sick Mariners' Fund.....			49,771 41		
			52,673 08		

I certify that this account has been examined under my directions and is correct.

J. L. McDOUGALL,
Auditor-General.

Examined,
F. HAYTER.

- a.* Owing to a return of fire insurance premium.
b. and *c.* Estimate only approximate.

Appropriation Accounts for Fiscal Year ended 30th June, 1881—Continued.

STEAMBOAT INSPECTION.

ACCOUNT of sums expended, compared with the sums granted, for the Year ended 30th June, 1881, showing the surplus or deficit upon each sub-head of Vote.

Service.	—	Grant.	Expendi- ture.	Expenditure, compared with Grant.	
				Less than Estimated.	More than Estimated.
	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
To provide for the expenses of this service		15,000 00			
Salaries of Inspectors.....	9,350 00				
Contingencies a	2,799 15		12,149 15	2,850 85	
Revenue—Steamboat Inspection Fund.....				\$13,953 49	

I certify that this account has been examined under my directions and is correct.

J. L. McDOUGALL,
Auditor-General.

Examined,
F. HAYTER.

a. Reduced expenditure for travelling expenses of Inspectors, and salaries and expenses of Inspectors of hulls, not used.

AUDIT OFFICE,
OTTAWA, June 23rd, 1881.

SIR,—I have examined the expenditure of your Department for the first six months of 1880-81.

A large proportion of vouchers for expenditure at Ottawa, particularly of the Fishery Branch, contain only receipts. The audit of this office must cover both the correctness and regularity of payments. (Audit Act, Sec. 42.)

It is a recognized principle that the salaries of persons employed in the inside service, should be charged to "Civil Government." The employment of Messrs. Steele, Pim, Corbett, Grignard and Mann (charged to "Maintenance, Construction and Registration of Shipping") should have been authorized by Orders in Council, and their wages put under "Civil Government Contingencies."

Will you please furnish me with copies of contracts under which the expenditure of the agents of your Department is made?

I have the honor to be, &c.,
J. L. McDOUGALL,
Auditor-General.

The Deputy Minister of Marine and Fisheries.

No reply was received to this letter.

The wages of the following persons employed in the Marine and Fisheries Department, were charged to appropriations for outside services during the year 1880-81:—

Construction of lights,	J. Corbett.....	\$669 08
"	" D. G. R. Mann.....	516 25
"	" J. P. Pim.....	376 25
"	" A. Grignard.....	355 50
"	" P. Aylward.....	100 54
"	" W. G. Lampey.....	25 50
Maintenance of lights,	V. H. Steele.....	547 50
Registration of shipping,	T. Aumond.....	183 00
"	" J. P. Pim.....	182 00
Investigation into wrecks,	H. Martin.....	46 50
		<hr/>
		\$3,002 12

Appropriation Accounts for Fiscal Year ended 30th June, 1881—Continued.

INSPECTION OF INSURANCE COMPANIES.

ACCOUNT of sums expended, compared with the sums granted, for the Year ended 30th June, 1881, showing the surplus or deficit upon each sub head of Vote.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Estimated.	More than Estimated.
	\$ cts.	\$ cts.	\$ cts.	\$
Salary of Superintendent of Insurance, Statute 38 Vic., cap. 20, sec. 23.....	4,000 00	4,000 00		
To Meet expenses in connection with the inspection of Insurance Companies.....	6,000 00			
C. E. Anderson, salary, 12 months.....		2,250 00		
A. K. Blackadar do		1,262 50		
W. J. McMinn, extra \$2.50 per diem.....		912 50		
Travelling expenses, J. B. Cherriman.....		446 40		
Subscription to newspapers.....		64 86		
Telegraphing and telephone.....		33 85		
Contingencies.....		24 68		
Queen's Printer, printing, binding, &c.....		460 75		
Stationery from Stationery Office.....		124 17		
Total Grant.....	6,000 00			
Total Expenditure.....		5,579 71	420 29	
Balance unexpended.....			420 29	

Insurance Inspection Revenue for year ended 30th June, 1881.....\$9,647.90

I certify that this account has been examined under my directions and is correct.

J. L. McDOUGALL,
Auditor-General.

Examined,
JOHN GORMAN.

REMARKS.

OFFICE OF THE SUPERINTENDENT OF INSURANCE,
OTTAWA, 28th November, 1881.

SIR,—I have the honor to return herewith the statement of receipts and expenditures.

In explanation of the item "Revenue, \$9,647.90," I beg to remark that an annual contribution is made by the licensed companies towards defraying the expenses of this office; an assessment being made by me, under instructions from the Minister of Finance, upon each company proportionally. For this purpose, the expenses of the office are made up for the year ending 31st March (that being the date at which the annual renewal of the insurance licenses takes place), and the payments of the assessment fall into the next financial year.

Thus the expenses of the office for the year ended 31st March, 1880, amounted to \$9,150 60; the whole of which was assessed upon the companies, and was paid, with the exception of 18 cents still due. In addition to this was paid \$467.75, due from previous years; and a further sum of \$29.73 for special valuations of policies. The total receipts thus amount to \$9,647.90, as above stated.

In reference to the unexpended balance of the appropriation, \$420.29, I beg to remark that I have endeavored to keep down the expenditure of the office as much as possible, consistent with efficiency, so as to bring it within the appropriation; and that it is not possible to make a very close estimate beforehand, in consequence of the fluctuating character of some of the expenses.

I have the honor to be, Sir,

Your most obedient servant,

J. B. CHERRIMAN,

Superintendent of Insurance.

L. McDougall, Esq.,

Auditor-General.

Appropriation Accounts for Fiscal Year ended 30th June, 1881—Continued

SUBSIDIES TO PROVINCES.

ACCOUNT of sums expended, compared with the sums granted, for the Year ended 30th June, 1881, showing the surplus or deficit upon each subhead of Vote.

Province.	Estimate.	Expenditure.	Expenditure compared with Estimate	
			Less than Estimated.	More than Estimated.
	\$ cts.	\$ cts.	\$ cts.	\$ cts.
Ontario..... <i>a</i>	1,196,872 80	1,196,872 80		
Quebec..... <i>b</i>	959,252 80	959,252 80		
Nova Scotia..... <i>c</i>	371,909 16	405,082 13		33,172 97
New Brunswick..... <i>d</i>	428,474 60	427,349 02	1,125 58	
Manitoba.....	105,653 04	105,653 04		
British Columbia.....	208,019 12	208,019 12		
Prince-Edward Island..... <i>e</i>	153,424 30	153,288 82	135 48	
Total	3,423,605 82	3,455,517 73	1,261 06	33,172 97
Over-expended.....				31,911 91

I certify that this account has been examined under my directions and is correct.

Examined,
J. PATTERSON.

J. L. McDOUGALL,
Auditor-General.

a. The Province of Ontario is also paid 5 per cent. interest semi-annually on balances at the credit of the undernamed trust funds, in addition to subsidy:

Upper Canada Building Fund.....	\$1,472,391 41	\$73,619 57
do Grammar School Fund....	312,769 04	15,638 45
And its proportion based on the Census of 1871 on the balance at credit of the Common School Fund.....	1,645,644 47	47,438 62
		\$136,696 64

b. The Province of Quebec also receives 5 per cent. interest semi-annually on balances at the credit of the

Lower Canada Superior Education Fund..	\$412,314 25	\$20,615 71
And its proportion according to the Census of 1871 on balance at credit of the Common School Fund.....	1,645,644 47	34,843 60
		\$55,459 31

c. This increase is caused by a sum of \$58,964.38 (for lighthouses and other stores taken over at Confederation) being credited to the debt of this Province, the interest on which, from 1st July, 1867, to 30th June, 1878, amounted to \$32,430.41 and by a money order suspense item of \$8,367.77, which, being erroneously charged to the Province debt in 1878, was reversed and two years' interest on it (\$836.77) being also paid with the subsidy. The difference between these amounts and \$33,172.97 is an over-estimate for interest on balance of debt.

d. This difference arises from debt account being overdrawn, on which 5 per cent. interest is charged and deducted from subsidy.

e. Interest charged on land payments not estimated.

Appropriation Accounts for Fiscal Year ended 30th June, 1881—Continued.

GEOLOGICAL SURVEY.

ACCOUNT of sums expended, compared with the sums granted, for the Year ended 30th June, 1881, showing the surplus or deficit upon each sub-head of Vote.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Estimated.	More than Estimated.
	\$ cts.	\$ cts.	\$ cts.	\$ cts.
Geological survey.....	50,000 00			
Supplementary.....	10,000 00			
Explorations.....		7,861 59		
Boring operations, N.W.-Territories.....		7,239 55		
Publication Geological maps and report.....		7,188 87		
Office and museum.....		3,767 39		
Geological and topographical mapping.....		1,060 77		
Library.....		919 25		
Fuel.....		329 57		
Laboratory.....		255 68		
Instruments.....		223 86		
Publication Canadian organic remains.....		160 75		
Carrage of specimens.....		41 54		
Sundry survey publication.....		41 50		
Lapidary's work.....		33 10		
Advances to Explorers on account of 1881-82—				
H. Fletcher.....	250 00			
R. W. Ells.....	250 00			
W. Broad.....	200 00			
G. M. Dawson.....	2,000 00			
H. Webster.....	400 00			
R. Bell.....	1,110 66			
A. H. Foord.....	250 00			
W. B. Dawson.....	600 00			
	5,060 66			
Advance on account of printing to Gazette Co.....	2,500 00			
		7,560 66		
Stationery and printing.....		58 91		
		24,537 34		
		61,280 33		
Less—Refund from H. Hartney.....		1,102 50		
		60,177 83		
Less—Advances from 1880-81.....		3,373 16		
Total expenditure.....		56,804 67	3,195 33	
Removal to Ottawa.....	5,000 00	7,884 19		2,884 19
Removal expenses of museum.....	5,511 26			
do families and household effects.....	832 59			
Expenses, visits to Ottawa in search of houses.....	128 59			
Board in Montreal.....	1,112 40			
do Ottawa.....	299 35			
		7,884 19		

I certify that this account has been examined under my directions and is correct.

Examined,
G. T. AUMOND,

J. L. McDOUGALL,
Auditor-General.

AUDIT OFFICE,
OTTAWA, December 5th, 1881.

SIR,—With reference to the removal expenses of families and household effects, I have read again the letter from the Department of the Interior given me by you. I notice that it does not include the expenses of journeys to Ottawa in search of houses. Will you please obtain Departmental authority for making these expenses a charge against the Vote?

I am, Sir,
Your obedient servant,
J. L. McDOUGALL,
Auditor-General.

A. R. C. SELWYN, LL.D., F.R.S.,
Director Geological Survey.

Extract from Letter No. 104, G. S. C., Department of Interior.

OTTAWA, 26th January, 1880.

SIR,—Referring to your letter of the 21st inst., in reference to the removal of the Geological Survey staff from Montreal to Ottawa, I have the honor, by the direction of the Right Honorable the Minister of the Interior, to inform you that a special vote will be asked for during the ensuing Session of Parliament to cover the expenses of removal of the household furniture and effects of the survey staff, and also the cost of removing the Museum, including office furniture, laboratory, library, &c., and I have to request, in such view, that you will be good enough to furnish me with an estimate of the sum, which will be necessary for those purposes.

The Minister authorizes me to say that it will be desirable that gentlemen of the staff occupying houses should give such notice as may be required on the 1st prox., to determine their several tenancies.

J. S. DENNIS,
Deputy Minister of Interior.

A. R. C. SELWYN, F.R.S.,
Director Geological Survey.

OTTAWA, 5th December, 1881.

SIR,—In reply to your letter of the 5th December, I would beg to observe that the letter from the Department of the Interior does not specify a number of other items in the cost of removal, which, to carry out the principle of the request in your letter, it should do. The cost of travelling to Ottawa in search of houses is as legitimate a charge under the authority given as are freight and packing cases; neither of which, however, are specially mentioned. The authority is clearly intended to cover all necessary and unavoidable expenditure incurred by the members of the staff for and in consequence of their removal, and there can be no doubt but that the item for which a special authority is now asked comes under this head.

Your obedient servant.

ALFRED R. C. SELWYN.
Director Geological Survey.

J. L. McDOUGALL, Esq.,
Auditor-General.

AUDIT OFFICE,
OTTAWA, December 6th, 1881.

SIR,—I beg to acknowledge receipt of your letter of yesterday.

My reason for asking for Departmental authority was that I did not consider searching for houses a necessary removal expense.

I might also state that I do not think the sums paid for board in Montreal and Ottawa are proper charges against the vote for removal, without further Departmental authority.

I am, Sir, your obedient servant,

J. L. McDOUGALL,
Auditor-General.

A. R. C. SELWYN, Esq., LL.D., F.R.S.,
Director Geological Survey.

Appropriation Accounts for Fiscal Year ended 30th June, 1881—Continued.

INDIAN CONSOLIDATED FUND.

ACCOUNT of sums expended, compared with the sums granted, for the Year ended 30th June, 1881, showing the surplus or deficit upon each sub-head of Vote.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Estimated.	More than Estimated.
	\$ cts.	\$ cts.	\$ cts.	\$ cts.
ONTARIO AND QUEBEC.				
Annual Grants—				
For Indians in Quebec.....	4,200 00	4,200 00		
Purchase of blankets for aged and infirm Indians of Ontario and Quebec.....	1,600 00	1,600 00		
Indian Schools in Ontario and Quebec.....	5,000 00	5,000 00		
Annuities under the Robinson Treaty.....	14,000 00	14,000 00		
Amount required for transfer of Indian burying ground at Chicoutimi.....	250 00	250 00		
Total Grant.....	* 25,050 00			
Total Expenditure.....		25,050 00		
NOVA SCOTIA. a				
Indians of Nova Scotia generally—	\$ cts.	\$ cts.	\$ cts.	\$ cts.
Supply Act 1880-81.....	4,500 00			
Unexpended balance of Appropriation of 1879-80 carried forward by Order in Council, 16th June, 1880.	81 57			
		4,581 57	4,483 33	98 24
NEW BRUNSWICK. b				
Indians of New Brunswick generally.....	4,500 00	4,455 82	44 18	
PRINCE EDWARD ISLAND. c				
Indians of Prince Edward Island generally.....		2,055 00	2,052 36	2 64
BRITISH COLUMBIA. d				
Indians of British Columbia generally—				
Supply Act 1880-81.....	26,788 00			
Unexpended balance of Appropriation of 1879-80 carried forward by Order in Council.....	\$9,166 94			
Less lapsed 30th Sept., 1880, not having been then expended.	1,451 15			
	7,715 79			
		34,503 79	22,028 26	12,475 53
Carried forward.....		34,503 79	22,028 26	12,475 53

* These sums were voted as grants to supplement the Indian Fund of Ontario and Quebec, to which they were transferred.

Appropriation Accounts for Fiscal Year ended 30th June, 1881—Continued.

INDIAN CONSOLIDATED FUND—Continued.

ACCOUNT of sums expended, compared with the sums granted, for the Year ended 30th June, 1881, showing the surplus or deficit upon each sub-head of Vote.

Service.	—	Grant.	Expenditure.	Expenditure compared with Grant.	
				Less than Estimated.	More than Estimated.
BRITISH COLUMBIA—Continued.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
Brought forward		34,503 79	22,028 26	12,475 53	.....
Surveys and Reserve Commission— Supply Act 1880-81.....	24,140 00				
Unexpended balance of Appropriation of 1879-80 carried forward by Order in Council.....	200 28	24,340 28	20,289 70	4,050 58	
Total Grant.....		58,844 07			
Total Expenditure.....			42,317 96		
Balance Unexpended.....				16,526 11	
MANITOBA AND NORTH-WEST.					
Annuities—Treaty No. 1	e	20,875 00	20,095 00	780 00	
do do 2		6,005 00	5,809 00	196 00	
do do 3		13,005 00	14,955 00		1,950 00
do do 4		39,024 00	63,776 00		24,752 00
do do 5		17,460 00	16,665 00	795 00	
do do 6		79,822 00	30,331 00	49,491 00	
do do 7		39,000 00	15,360 00	23,640 00	
Commutation of Annuities.....		1,000 00	250 00	750 00	
				75,652 00	26,702 00
				26,702 00	
Total Grant.....		216,191 00			
Total Expenditure.....			167,241 00		
Balance unexpended.....				48,950 00	
Agricultural implements, cattle, seed-grain, tools, ammunition, twine, &c., furnished under Treaties— f					
No. 1		3,271 00	2,227 07	1,043 93	
2		1,504 00	509 94	994 06	
3		4,145 00	3,564 32	580 68	
5		2,573 00	4,588 70		2,015 70
4, 6 and 7— Supply Act, 1880-81	55,967 00				
Unexpended Balance of Appropriation of 1879-80, carried forward by O. C. of 16th June, 1880.....	7,192 36	63,159 36	65,500 43		2,341 07
Total Grant.....		74,652 36		2,618 67	4,356 77
Total Expenditure.....			76,390 46		2,618 67
Over-expended					1,738 10

Appropriation Accounts for Fiscal Year ended 30th June, 1881—Continued.

INDIAN CONSOLIDATED FUND—Continued.

ACCOUNT of sums expended, compared with the sums granted, for the Year ended 30th June, 1881, showing the surplus or deficit upon each sub head of Vote.

Service.	—	Grant.	Expendi- ture.	Expenditure compared with Grant.	
				Less than Estimated.	More than Estimated.
MANITOBA AND NORTH-WEST.— <i>Con.</i>	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
Grist Mill— <i>g</i>					
Supply Act, 1880-81.....	3,000 00				
Supplementary grant.....	4,186 00	7,186 00	6,964 55	221 45	
Provisions for Indians assembled to receive annuity payments, for des- tute Indians, &c..... <i>h</i>	130,686 00				
Supplementary grant.....	125,991 00				
Governor-General's warrant.....	27,805 50	284,482 50	284,482 50		
Triennial supply of clothing for Chiefs and Headmen, Treaties 4 and 7..... <i>j</i>		2,806 00	2,804 07	1 93	
Salaries of School Teachers, and cost of school buildings, Supply Act of 1880-81..... <i>k</i>	11,000 00				
Unexpended balance of Appropriation, 1879-80, carried forward by Order in Council, 16th June, 1880.....	8,150 55				
Less—Lapsed on 30th September, 1880, not having been then ex- pended.....	6,960 50				
	1,184 05	12,184 05	4,261 55	7,922 50	
Surveys of Indian Reserves. <i>l</i>		15,000 00	16,664 61		1,664 61
Wages of Farmers and their Assis- tants— <i>m</i>					
Supply Act, 1880-81.....	36,430 00				
Unexpended balance of appro- priation, 1879-80, carried for- ward by O. C., 16th June, 1880	1,383 14	37,813 14	38,273 11		459 97
Sioux in Manitoba and North-West— <i>n</i>					
Supply Act, 1880-81.....	7,000 00				
Unexpended balance of appropriation, 1879-80, carried forward by O. C., 16th June, 1880...	3,026 68				
Less lapsed on 30th Sept., 1880, not having been then expended.....	2,528 70				
	497 98	7,497 98	3,080 48	4,417 50	

Appropriation Accounts for Fiscal Year ended 30th June, 1881—Continued.

INDIAN CONSOLIDATED FUND—Continued.

ACCOUNT of sums expended, compared with the sums granted, for the Year ended 30th June, 1881, showing the surplus or deficit upon each sub-head of Vote.

Service.	—	Grant.	Expendi- ture.	Expenditure. compared with Grant.	
				Less than Estimated.	More than Estimated.
	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
MANITOBA AND NORTH-WEST— <i>Con.</i>					
Buildings for commissioner, house, office and storehouse..... o	.....	12,000 00	.....	12,000 00	
General expenses, Manitoba Superintendency p 25,000					
General expenses, North-West Superintendency..... 36,430					
	61,430 00				
Supply Act, 1880-81	37,902 00				
Governor General's warrant	26,194 50				
		125,526 50	126,575 77	.....	1,049 27

I certify that these accounts have been examined under my directions are correct.

J. L. McDOUGALL,
Auditor-General.

Examined,
JOHN GORMAN.

REMARKS.

a. NOVA SCOTIA.

<i>Estimate.</i>		<i>Expenditure.</i>
\$750 00	For Salaries of Agents.....	\$874 98
840 80	Seed grain.....	1,230 79
1,471 40	Relief of distress.....	1,040 00
441 42	Medical attendance and medicines...	417 79
664 00	Salaries of School Teachers and school material.....	771 63
332 38	Miscellaneous expenditure.....	148 14
<u>\$4,500 00</u>		<u>4,433 33</u>
	Unexpended.....	16 67
		<u>\$4,500 00</u>

There is also still unexpended a balance of \$81.57, brought forward from 1879-80.

b. NEW BRUNSWICK.

<i>Estimate.</i>		<i>Expenditure.</i>
\$1,400 00	.....For Salaries of Agents	\$ 1,300 00
924 00	.....Seed grain.....	1,530 00
1,464 00	.....Relief of distress.....	1,146 40
308 00	.....Medical attendance and medicines...	390 61
250 00	.....Salaries of School Teachers, &c.....	87 50
154 00	.....Miscellaneous expenditure.....	. 1 31
	Unexpended.....	44 18
<u>\$4,500 00</u>		<u>\$1,500 00</u>

c. PRINCE EDWARD ISLAND.

<i>Estimate.</i>		<i>Expenditure.</i>
200 00	.....For Salary of Agent.....	\$ 200 00
200 00	.....Seed grain.....	260 00
1,060 00	.....Relief of distress.....	941 88
240 00	.....Medical allowance and medicines...	258 96
200 00	.....Salaries of School Teachers, &c.....	209 00
100 00	.....Miscellaneous expenditure.....	188 52
55 00	.....Yoke oxen.....	54 00
	Unexpended.....	2 64
<u>\$2,055 00</u>		<u>\$2,055 00</u>

d. BRITISH COLUMBIA.

<i>Estimate.</i>		<i>Expenditure.</i>
\$ 8,527 00	.....For Salaries, &c.	\$ 9,545 26
5,396 00	.....Implements and seed grain.....	1,980 55
4,115 00	.....Relief of distress and aid generally. ..	1,584 94
2,500 00	.....Medical attendance and medicines....	2,488 25
2,000 00	.....Schools, &c.....	2,405 50
4,250 00	.....Travelling expenses.....	1,249 39
24,140 00	.....Reserve commission and surveys.....	20,289 70
	.....Office expenses.....	1,229 38
	.....Expenses in connection with the Son- ghees Indian Reserve.....	1,048 00
	.....Miscellaneous expenditure.....	496 99
<u>\$50,928 00</u>		<u>42,317 96</u>
	Expended.....	8,610 04
	Unexpended.....	<u>\$50,928 00</u>

There is also still unexpended a balance of \$7,916.07 brought forward from 1879-80.

With reference to the foregoing it is submitted that no closer estimate of the probable expenditure on Indian Account in Nova Scotia, New Brunswick and Prince Edward Island could be made.

With respect to British Columbia the sum granted for the expenditure of 1880-81 was precisely the same amount as that which had been granted for the two previous years. Owing to conditions very similar to those mentioned in my report of last year, the expenditure for agricultural implements, seed grain and travelling expenses was not so large as had been anticipated when the estimate was framed.

- Estimated for payment approximately to 4,071 persons; 3,736 persons only presented themselves for payment.
- Estimated for payment approximately to 1,115 persons; 1,037 persons only presented themselves for payment.
- Estimated for payment approximately to 2,473 persons; 2,703 persons presented themselves for payment.
- Estimated for payment approximately to 5,876 persons; 8,905 persons presented themselves for payment.
- Estimated for payment approximately to 3,406 persons; 3,224 persons only presented themselves for payment.
- Estimated for payment approximately to 8,527 persons; 5,257 persons only presented themselves for payment.
- Estimated for payment approximately to 7,549 persons; 2,989 persons only presented themselves for payment.
- Estimated for commutation of 20 annuities; 5 annuitants only availed themselves of the opportunity.
- f. The estimate for cattle under Treaties 1 and 2 was not used, cattle not having been required—the estimate was \$3,000; but \$208.75 was expended in feeding cattle bought previously.
- Estimated as closely as was possible.
- It was found that the Indians of Treaty No. 5 could use advantageously a quantity of seed potatoes, implements and cattle, for which, in the absence of necessary information, no estimate had been made.
- No close approximation could be formed of the wants of the Indians under Treaties 4, 6 and 7. It was supposed that the sum asked for in the estimates, together with the balance brought forward from 1879-80, would cover the expenditure, which was as economical as possible, in view of the wants of the Indians.
- g. The estimate in this case was as close as was possible under the circumstances.
- h. The original estimate for provisions contemplated an expenditure of about \$18,000.00 during annuity payments; \$107,000.00 for destitute Indians, and \$7,872.00 for farms, and this sum might have proved sufficient, but for the extreme destitution which prevailed everywhere amongst the Indians in the North-West, owing to the buffalo having left the country, necessitating the issue of a daily ration to not less, probably, than 10,000 persons, and to cover the cost thus unavoidably incurred, the Supplementary Grant, and the subsequent warrant of His Excellency the Governor General, had to be applied for.
- j. The estimate was as close as possible.
- k. The estimate of \$11,000.00 was intended to cover an expenditure of \$5,000.00 at Manitoba, and \$6,000.00 in the North-West. It was thought that school buildings, the probable cost of which would be about \$4,000.00, would be required in Manitoba; but an expenditure of about \$300.00 sufficed for the year, leaving about \$3,800.00 unspent. In the North-West the estimated \$4,500.00 for school buildings was not required at all; the contemplated arrangements for the establishment of an Industrial School not having been completed; the unexpended balance carried forward from the previous year was not taken into account when the estimate was framed.
- l. This was as close as possible under the circumstances.
- m. The expenditure necessary for this service could not be more closely estimated.
- n. The \$4,000 estimated for bands of Sioux settled elsewhere than at Bird Tail Creek was not required; and it was found necessary to expend for the Sioux at Bird Tail Creek a sum slightly in excess of estimated probable expenditure, which was more than covered by the carried forward balance from the previous year.
- o. Commissioner's headquarters not yet decided on, and buildings not erected.
- p. \$35,479.81 of the expenditure on this account over and above the sum originally estimated was for equipment and maintenance of farms for which no estimate had been made.

The sum estimated for salaries fell about \$2,300 short of that required. The estimated cost of travelling was only \$27.36 below the expenditure, but the expenditure for rent, fuel, postage, telegrams, stationery, printing and miscellaneous charges exceeded the \$17,295 estimated by \$24,624. It is quite impossible to estimate with any degree of accuracy the general expenses of the Manitoba and the North-West superintendencies except as regards the salaries of officials; unforeseen, but yet necessary, expenditure is constantly forced on the Department, and this condition of affairs will probably continue until the Indians can be induced to settle on reserves, and thus enable the Department to form some idea of the annual cost of administering Indian Affairs in those superintendencies.

L. VANKOUGHNET,

Deputy of the Supt.-Gen. of Indian Affairs.

ROBERT SINCLAIR,

Accountant Indian Affairs.

Appropriation Accounts for Fiscal Year ended 30th June, 1881—Continued.

INDIANS—Concluded.

SUMMARY OF EXPENDITURE.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Estimated.	More than Estimated.
	\$ cts.	\$ cts.	\$ cts.	\$ cts.
<i>Indians.</i>				
Ontario and Quebec.....	25,050 00	25,050 00		
Nova Scotia.....	4,581 57	4,483 33	98 24	
New Brunswick.....	4,500 00	4,455 82	44 18	
Prince Edward Island.....	2,055 00	2,052 36	2 64	
British Columbia.....	58,844 07	42,317 96	16,526 11	
Manitoba and North-West Territories.....	795,339 53	726,737 70	68,601 83	
Total Grant	890,370 17			
Total Expenditure.....		805,097 17		
Balance unexpended.....			85,273 00	

I certify that this account has been examined under my directions and is correct.

J. L. McDOUGALL,
Auditor-General.

Examined,
JOHN GORMAN.

OTTAWA, 12th May, 1881.

SIR,— * * * * *

In the accounts of this year, I have observed payments for services or allowances accrued during previous year, viz. :—

E. T. Galt, Secretary to Commissioner.

Paid \$309 in December, 1880, travelling allowances from 28th July to November, 1879. In such cases I would like to have some explanations of the circumstances that delayed the payment attached to the voucher.

* * * * *

The Order in Council appointing Mr. Dewdney allows him living expenses while on duty away from headquarters. Please inform me where his headquarters are. A detailed statement of his expenses should be furnished.

No provision seems to have been made for the living expenses of Mr. Galt while on duty, though I notice an allowance of \$3 per diem has been paid him. A detailed statement of his expenses should be furnished.

* * * * *

An Order in Council of 5th April last appoints Mr. O'Reilly as Indian Reserve Commissioner, to date from the 1st March previous. He was paid his salary as a judge to the 14th January, and his pension, as a retired judge, from that time to the

28th February. In making the first payment of salary to Mr. O'Reilly, as Indian Reserve Commissioner, he was paid \$729.15 for two and a-half months pay from the 14th Reserve January to the 31st March, an over-payment to him of one and a-half months pay, amounting to \$437.49, \$258.05 of this amount has since been refunded.

* * * * *

I notice that two Agents, Messrs. Taillifer and Leveque, engaged without the authority of an Order in Council, have been entrusted with annuity moneys, and it has occurred to me to enquire whether these agents had given any security, and if so, to what extent. In this connection I would like to have a statement of all agents from whom the Department have security, and when new agents are appointed, a notification of their having deposited the security mentioned in the Order in Council.

have the honor to be, Sir,
Your obedient servant,

J. L. McDOUGALL,
Auditor-General.

L. VANKOUGHNET, Esq.,
Deputy of the Superintendent General,
Indian Affairs.

OTTAWA, 31st May, 1881.

SIR,—I have to acknowledge the receipt of your letter of the 12th instant, and to inform you with regard to the several matters referred to therein.

* * * * *

Payment to Mr. Galt for his travelling expenses from July to November, 1879, was not made to him for the reason that no application therefor was received until December, 1880.

* * * * *

The Commissioner's headquarters are at present at Shoal Lake, but they have not yet been permanently established. Much of the expense to which the Commissioner and his Assistant are subject, when travelling on Indian Affairs, is entirely outside of what may be termed "living expenses," and as in the case of the agents and others employed on Indian Affairs in Manitoba and the North-West Territories who receive a per diem allowance while on the road, it would seem inexpedient to demand from either of those gentlemen a detailed statement, which it would be quite impossible for them to supply. In these circumstances authority will be asked from Council for payment of the Commissioner at the rate of \$3.50 and of the Assistant at \$3 per diem, for living expenses while away from headquarters on Departmental business.

* * * * *

The over payment to Commissioner O'Reilly, to which you call attention, amounting to \$437.49, will be deducted from his salary for June quarter.

* * * * *

Mr. Taillifer was engaged to pay the annuities under Treaty No. 2 last year, owing to the illness of Mr. Agent Martineau, and because he being Mr. Martineau's surety and having always been his assistant at former payments, was probably the best person to whom the duty could have been entrusted.

The employment of Mr. Leveque to pay the Pembina bands was rendered necessary by the resignation of Mr. Newcombe, the agent at Emerson, to whom a successor had not been appointed at the date when the payments had to be made. Mr. Leveque was detached from the Winnipeg office to perform the duty. Under these circumstances no question of security could possibly arise. Neither Mr. Taillifer nor Mr. Leveque were in any sense agents, except for the special duty entrusted to them, and their employment again in a similar capacity may never occur.

A list of the agents who furnish security will be made out and forwarded to you, as requested; and when new agents are appointed you will be advised when the security mentioned in the Order in Council is furnished.

I have the honor to be, Sir,
Your obedient servant,

L. VANKOUGHNET,
Deputy of the Superintendent-General of Indian Affairs.

L. McDOUGALL, Esq.,
Auditor-General.

OTTAWA, 18th July, 1881.

Vote 173, Geo. A. Simpson's Accounts.

SIR,—I would beg to draw your attention to the fact that Mr. Simpson is allowed rations at the rate of 60c. per day, while in the field, from the 15th May to 15th November, 1880, and for part of the same time his board bills are paid, viz., while in cars from Ottawa to Winnipeg, four days at Toronto, at \$3 per day, and thirteen days at Winnipeg at same rate.

He is also allowed for rations, at the rate of \$1 per day, while engaged at office work from the 16th November, 1880, to 24th April, 1881.

If engaged at office work during that time, please explain why he is credited \$94 for the wages and rations of his assistant, two men and a cook during the same time.

The item of \$92 for fare, meals, berth, cabs, &c., from Ottawa to Winnipeg should be given in detail.

I have the honor to be, Sir,
Your obedient servant,

J. L. McDOUGALL,
Auditor-General.

L. VANKOUGHNET, Esq.,
Deputy of the Superintendent General of Indian Affairs.

OTTAWA, 7th December, 1881.

SIR,—I beg to inform you that, owing to the distance from Winnipeg of the Indian Reserves, on the survey of which Mr. G. A. Simpson was engaged during the last season, I have been unable to obtain from him, at an earlier date, a reply to the letter addressed to him by this Department in August last, requesting information with respect to the points raised in your letter of the 18th July last, viz:—

1. With regard to his charge for rations during seventeen days stay in Toronto and Winnipeg, his hotel bills for that period having also appeared in his accounts against the Department.

2. The charge of \$1 per day for rations while in winter quarters.

3. The reason for retaining during the winter, the services of an assistant surveyor, two men and a cook.

Mr. Simpson has returned to Ottawa, and I am now in a position to reply on these points.

1. Mr. Simpson states with respect to the first that, in charging the per diem allowance for rations from the date of leaving Ottawa for his field of operations he followed the usual practice of surveyors in such cases, but that he has no objection to refund the amount, and that he will do so.

2. That during the winter season the cost of living in camp is greater than during the summer while in the field; and that a dollar a day for rations during the winter months is in accordance with his agreement with the Department.

3. That during the winter season his party is reduced to its lowest possible strength, the assistant surveyor and cook being retained, because the services of the first is required during the winter in mapping and plotting the work of the previous season, while the services of the cook are in winter quite as indispensable as they are during summer. The two men are required to look after horses and camp outfit. Had those men been dismissed, the Department would have had to take them to Winnipeg, a journey occupying one month in the fall and two and one-half to return in the spring, during which wages and rations would go on. The cost of transport both ways would be incurred and a loss of three and one-half months of the working season entailed.

Mr. Simpson's statements are quite consistent with the facts of the case, and he will furnish you an account in detail of the expenses attending his journey from Ottawa to Winnipeg.

I have the honor to be, Sir,

Your obedient servant,

L. VANKOUGHNET,

Deputy of the Superintendent-General of Indian Affairs.

INDIAN TRUST FUNDS.

STATEMENTS of transactions in connection with these Funds during the
Year ended 30th June, 1881.

	\$ cts.	\$ cts.	\$ cts.
Balance at credit of these funds, 30th June, 1880, bearing interest at 6 per cent.....	1,133,172 34		
Balance at credit of these funds, 30th June, 1880, bearing interest at 5 per cent.....	1,906,038 04		
Interest for the year.....		3,039,210 38	
Collections during the year.....		163,292 28	
Government grants.....		90,028 90	
		25,050 00	
Expenditure during the year.....			3,317,581 56
			227,782 78
Balance at credit of these funds, 30th June, 1881..			3,089,798 78

SUMMARY of the Interest, Receipts and Expenditure during the Fiscal
Year ended 30th June, 1881.

No.	Name of Tribe.	Interest.	Receipts.	Expenditure.
		\$ cts.	\$ cts.	\$ cts.
1	Batchewana Indians	554 56	892 41	862 81
2	Chippewas of Beausoleil	2,779 72	1,964 61	2,987 73
3	do Nawash	15,203 12	10,204 92	18,217 17
4	do Rama	2,637 00	1,009 22	2,731 04
5	do Sarnia	9,007 60	9,199 14	13,237 25
6	do Saugeen	12,254 36	7,275 08	12,968 76
7	do Snake Island	1,218 20	920 14	1,316 73
8	do Thames	3,609 24	63 07	3,823 04
9	do Walpole Island	3,022 08	2,985 17	3,885 90
10	Fort William Band	53 36	249 51	343 75
11	French River Indians	45 36	10 00	
12	Garden River Indians	1,446 84	862 40	2,555 81
13	Henvey's Inlet Indians	99 96		99 76
14	Lake Nipissing Indians	540 44	88 00	645 87
15	Manitoulin Island Indians	9 52		
16	Meganattewan Indians	26 44	27 00	1 62
17	Mississaguas of Alnwick	4,243 76	2,580 56	4,715 92
18	do Credit	6,545 24	1,567 30	6,689 08
19	do Rice and Mud Lakes	2,845 12	25 80	2,850 18
20	do Scugog	582 76	671 95	877 96
21	Mohawks of Bay of Quinté	6,017 44	4,004 05	7,783 99
22	Moravians of Thames	7,991 20	972 15	7,055 52
23	Munsees of Thames	134 60		159 27
24	Ojibbewas and Ottawas of Manitoulin Island	3,772 60	16,342 12	5,806 79
25	Ojibbewas of Lake Huron	2,636 00	100 00	10,900 30
26	do Lake Superior	2,129 64		6,862 80
27	do Mississagua River	153 12	917 77	233 32
28	Oneidas of Thames	16 04	22 50	44 87
29	Parry Island Indians	1,732 72	4,816 91	2,219 90
30	Pottawattamies of Walpole Island	194 00	15 63	224 76
31	Serpent River Indians	49 96	412 23	87 05
	Carried forward	91,552 00	68,199 64	120,188 95

INDIAN TRUST FUNDS—Continued.

SUMMARY of the Interest, Receipts and Expenditure during the Fiscal Year ended 30th June, 1881—Concluded.

No.	Name of Tribe.	Interest.	Receipts.	Expenditure.
		\$ cts.	\$ cts.	\$ cts.
	Brought forward	91,552 00	68,199 64	120,188 90
32	Six Nations of Grand River.....	45,685 28	4,482 35	36,920 80
33	Shawanaga Indians	132 64	1,517 40	291 22
34	Spanish River Indians	143 48	.....	145 08
35	Thessalon River Indians.....	394 20	1,352 92	539 70
36	Tootoomenai and Band.....	54 72	.....	55 18
37	Whitefish River Indians.....	15 32	835 75	113 47
38	Wyandotts of Anderdon	3,648 16	1,992 21	8,799 04
39	Abenakis of St. Francis.....	52 76	457 95	499 78
40	do Becancour.....	16 60	.....	.....
41	Amalacites of Isle Verte and Viger.....	66 12	.....	9 50
42	Golden Lake Indians.....	7 12	.....	2 00
43	Hurons of Lorette.....	20 32	117 72	7 06
44	Iroquois of Caughnawaga.....	569 84	1,807 36	1,590 18
45	do St. Regis.....	1,775 16	3,055 36	3,049 58
46	Lake St. John Indians.....	65 52	34 10	596 50
47	Lake of Two Mountains Indians.....	71 08	9 68	0 58
48	Nipissinguas, &c., of Upper Ottawa	152 28	60 00	1 80
49	River Desert Indians	1,533 80	1,148 52	2,047 09
50	Indians of British Columbia	253 32	300 70	128 98
51	do Manitoba and North-West Territories.....	17 16	2,542 80	652 03
52	do Nova Scotia.....	71 44	111 51	1,376 10
53	do New Brunswick.....	72 88	169 60	104 06
54	Tobique Indians.....	128 08	575 68	363 33
55	Indians of Prince Edward Island.....	1 32	.....	.....
56	J. B. Clench.....	51 52	.....	.....
57	Maiville, Nancy.....	126 60	.....	126 32
58	Manace, James.....	75 96	.....	75 80
59	William Wabuck.....	101 24	.....	101 27
60	Province of Quebec Indian Fund	2,664 52	.....	8,209 60
61	Indian Land Management Fund.....	6,044 48	729 06	21,909 40
62	Suspense Account.....	245 60	508 09	698 10
63	Indian School Fund	7,481 80	20 50	19,179 90
	Total Interest.....	163,292 28	.....	.....
	do Receipts (not including Government Grants) .....	.....	90,028 90	.....
	do Expenditure .....	.....	.....	227,782 78

I certify that these accounts have been examined under my direction and are correct.

J. L. McDOUGALL,

Auditor-General.

Examined,

JOHN GORMAN.

INDIAN TRUST FUNDS—*Continued.*

STATEMENT of Government Grants for the Fiscal Year ended 30th June, 1880, and the disposition made of them.

	\$	cts.	\$	cts.
Annual Grants—				
1. For Indians of Quebec.....	4,200	00		
2. Purchase of blankets for aged and infirm Indians of Ontario and Quebec.....	1,600	00		
3. Indian Schools in Ontario and Quebec.....	5,000	00		
4. Annuities under the Robinson Treaty.....	14,000	00		
5. Amount required for transfer of Indian burying ground at Chicoutimi.	250	00		
			25,050	00
Placed to Credit of—				
1. Province of Quebec Indian Funds.....	4,200	00		
2. Indian Land Management Fund.....	1,600	00		
3. Indian School Fund.....	5,000	00		
4. Ojibbewas of Lake Huron.....	\$8,777	72		
do Lake Superior.....	5,222	28		
	14,000	00		
5. Province of Quebec Indian Fund.....	250	00		
			25,050	00

I certify that this account has been examined under my directions and is correct.

J. L. McDOUGALL,

Auditor-General.

Examined,

JOHN GORMAN.

Dr.

1.—BATCHEWANA INDIANS.

Cr.

Expenditure.	\$ cts.	Receipts.	\$ cts.
Distribution among Indians.....	648 81	Balance, 30th June, 1880.....	11,090 86
Commission on collections.....	72 78	Interest.....	554 56
Chiefs salary.....	100 00	Collections during the year.....	841 61
Medical services.....	41 22	Refunds of expenditure.....	50 80
Balance.....	11,675 02		
	12,537 83		12,537 83
		Balance at credit 30th June, 1881.	11,675 02

2.—CHIPPEWAS OF BEAUSOLEIL.

Distribution among Indians.....	2,466 62	Balance, 30th June, 1880.....	54,227 19
Commission on collections.....	196 11	Interest.....	2,779 72
Salaries and pensions.....	175 00	Collections during the year.....	1,964 61
Salary of Physician.....	150 00		
Balance.....	55,983 79		
	58,971 52		58,971 52
		Balance at credit 30th June, 1881.	55,983 79

3.—CHIPPEWAS OF NAWASH.

Distribution among Indians.....	13,790 76	Balance, 30th June, 1880.....	292,134 44
Commission on collections.....	1,018 44	Interest.....	15,203 12
Salaries and pensions.....	657 44	Collections during the year.....	10,204 92
Medical services.....	56 60		
Salary of School Teacher.....	475 00		
Building school-house.....	2,082 80		
Improvements.....	71 00		
Fishing license.....	25 00		
Refunds of collections.....	40 13		
Balance.....	299,325 31		
	317,542 48		317,542 48
		Balance at credit 30th June, 1881.	299,325 31

4.—CHIPPEWAS OF RAMA.

Distribution among Indians.....	2,448 81	Balance, 30th June, 1880.....	51,301 40
Commission on collections.....	100 23	Interest.....	2,637 00
Salaries and pensions paid Indians...	78 00	Collections during the year.....	1,009 22
Salary of Physician.....	100 00		
Funeral expenses.....	4 00		
Balance.....	52,216 58		
	54,947 62		54,947 62
		Balance, 30th June, 1881.....	52,216 58

DR.

5.—CHIPPEWAS OF SARNIA.

CR.

Expenditure.	\$ cts.	Receipts.	\$ cts.
Distribution among Indians.....	5,972 60	Balance, 30th June, 1880.....	172,112 32
Commission on collections.....	886 19	Interest.....	9,007 60
Salaries and pensions paid Indians....	957 50	Collections during the year.....	9,199 14
do of School Teachers.....	281 25		
Land improvements, ditches, survey, &c.....	3,548 50		
Medical attendance.....	189 78		
Relief.....	1,099 04		
Great Western Railway, for crossing.	139 04		
Expenses of Council, books, &c.....	78 35		
Repairs to house.....	35 00		
Organ for church.....	50 00		
Balance.....	177,081 81		
	190,319 06		190,319 06
		Balance, 30th June, 1881.....	177,081 81

6.—CHIPPEWAS OF SAUGEEN.

Distribution among Indians.....	11,183 91	Balance, 30th June, 1880.....	233,160 77
Commission on collections.....	725 70	Interest.....	12,254 36
Salaries and pensions paid Indians....	639 00	Collections during the year.....	7,275 08
Salary of School Teacher.....	200 00		
do Physician.....	180 00		
Refunds of collections.....	40 15		
Balance.....	239,721 45		
	252,690 21		252,690 21
		Balance, 30th June, 1881.....	239,721 45

7.—CHIPPEWAS OF SNAKE ISLAND.

Distribution among Indians.....	1,132 38	Balance, 30th June, 1880.....	23,690 14
Commission on collections.....	91 85	Interest.....	1,218 20
Salaries paid Indians.....	92 50	Collections during the year.....	920 14
Balance.....	24,511 75		
	25,828 48		25,828 48
		Balance, 30th June, 1881.....	24,511 75

8.—CHIPPEWAS OF THAMES.

Distribution among Indians.....	2,173 27	Balance, 30th June, 1880... 69,585 22	
Commission on collections.....	57 54	Less transferred to credit of Moravians of Thames erroneously credited here April, 1880.....	160 00
Salaries and pensions paid Indians....	324 20		69,425 22
Salary of Physician.....	263 20	Interest.....	3,609 24
Salaries of School Teachers.....	600 00	Collections during the year.....	63 07
Books, &c., for schools.....	116 00		
Funeral expenses.....	55 50		
Relief.....	233 33		
Balance.....	69,274 49		
	73,097 53		73,097 53
		Balance, 30th June, 1881.....	69,274 49

DR.

9.—CHIPPEWAS OF WALPOLE ISLAND.

CR. —

Expenditure.	\$ cts.	Receipts.	\$ cts.
Distribution among Indians.....	2,433 63	Balance, 30th of June, 1880.....	59,537 15
Commission on collections.....	271 58	Interest.....	3,022 08
Salaries and pensions paid Indians....	251 47	Collections during the year.....	2,985 17
Medical attendance.....	91 55		
Salary of School Teacher.....	100 00		
Relief and funeral expenses.....	617 35		
Books, &c., for schools.....	21 07		
Legal costs and expenses.....	68 75		
Repairing roads.....	15 50		
Sundries.....	15 00		
Balance.....	61,658 50		
	65,544 40		65,544 40
		Balance, 30th June, 1881.....	61,658 50

10.—FORT WILLIAM BAND.

Distribution among Indians.....	184 35	Balance, 30th June, 1880.....	1,066 66
Commission on collections.....	10 15	Interest.....	53 36
Oxen purchased.....	149 25	Collections during the Year.....	249 51
Balance.....	1,025 78		
	1,369 53		1,369 53
		Balance, 30th June, 1881.....	1,025 78

NOTE.—The balance at the *credit* of the Capital Account of this Band, 30th June, 1881, was \$1,142.89; and the balance at the *debit* of Interest Account at the same time was \$117.11. The difference, \$1,025.78, is the net balance.

11.—FRENCH RIVER INDIANS.

None.		Balance, 30th June, 1880.....	907 00
		Interest.....	45 36
		Collections during the year.....	10 00
		Balance, 30th June, 1881.....	962 36

12.—GARDEN RIVER INDIANS.

Distribution among Indians.....	1,659 11	Balance, 30th June, 1880.....	28,936 80
Commission on collections.....	63 51	Interest.....	1,446 84
Salaries and pensions paid Indians....	172 50	Collections during the year.....	713 02
Medical attendance.....	42 23	Refund of expenditure.....	149 38
Improvement of roads.....	500 00		
Insurance.....	10 00		
Wood.....	9 00		
Refund of collections.....	99 46		
Balance.....	28,690 23		
	31,246 04		31,246 04
		Balance, 30th June, 1881.....	28,690 23

DR.

13.—HENRY'S INLET INDIANS.

CR.

Expenditure.	\$ cts.	Receipts.	\$ cts.
Distribution among Indians.....	99 76	Balance, 30th June, 1880.....	1,999 83
Balance.....	2,000 03	Interest.....	99 96
	2,099 79		2,099 79
		Balance, 30th June, 1881.....	2,000 03

14.—LAKE NIPISSING INDIANS.

Distribution among Indians.....	640 59	Balance, 30th June, 1880.....	10,808 81
Commission on collections.....	5 28	Interest.....	540 44
Balance.....	10,791 38	Collections.....	88 00
	11,437 25		11,437 25
		Balance, 30th June, 1881.....	10,791 38

15.—MANITOULIN ISLAND INDIANS.

None.		Balance, 30th June, 1880.....	189 75
		Interest.....	9 52
		Balance, 30th June, 1881.....	199 27

16.—MAGANATTEWAN INDIANS.

Commission on collection.....	1 62	Balance, 30th June, 1880.....	528 67
Balance.....	580 49	Interest.....	26 44
		Collections during the year.....	27 00
	582 11		582 11
		Balance, 30th June, 1881.....	580 49

17.—MISSISSAGUAS OF ALNWICK.

Distribution among Indians.....	3,947 77	Balance, 30th June, 1880.....	80,831 64
Commission on collections.....	255 50	Interest.....	4,243 76
Salaries and pensions paid Indians....	344 00	Collections during the year.....	2,580 56
Medical attendance.....	62 50		
Improvements school house.....	88 75		
Expenses of Agent.....	17 40		
Balance.....	82,940 04		
	87,655 96		87,655 96
		Balance, 30th June, 1881.....	82,940 04

Dr.

18.—MISSISSAGUAS OF CREDIT.

Cr.

Expenditure.	\$ cts.	Receipts.	\$ cts.
Distribution among Indians.....	4,332 18	Balance, 30th June, 1880.....	119,564 67
Commission on collections.....	144 90	Interest.....	6,545 24
Salaries and pensions paid Indians....	713 89	Refund of expenditure.....	84 92
Salary of Physician	250 00	Collections during the year.....	1,482 38
do School Teachers.....	350 00		
Seed	289 38		
Funeral expenses.....	109 00		
Expenses <i>re</i> late Mr. Fox	148 51		
do of liquor cases	75 35		
Legal fees.....	14 42		
Expenses of Delegates.....	74 00		
Wood, &c., for school house.....	34 00		
Relief.....	97 7		
Fire loss.....	42 50		
Postage, &c.....	13 16		
Balance.....	120,988 13		
	127,677 21		127,677 21
		Balance, 30th June, 1881.....	120,988 13

19.—MISSISSAGUAS OF RICE AND MUD LAKES.

Distribution among Indians.....	2,680 35	Balance, 30th June, 1880.....	56,902 40
Commission on collections.....	2 33	Interest.....	2,845 12
Salaries and pensions paid Indians....	167 50	Collections during the year.....	23 30
Balance.....	56,923 14	Refund of expenditure	2 50
	59,773 32		59,773 32
		Balance, 30th June, 1881.....	56,923 14

20.—MISSISSAGUAS OF SCUGOG.

Distribution among Indians.....	785 96	Balance, 30th June, 1880.....	11,655 96
Commission on collections.....	42 00	Interest.....	582 76
Salaries and pensions paid Indians....	50 00	Collections during the year.....	671 95
Balance.....	12,032 71		
	12,910 67		12,910 67
		Balance, 30th June, 1881.....	12,032 71

DR.

21.—MOHAWKS OF THE BAY OF QUINTE.

CR.

Expenditure.	\$ cts.	Receipts.	\$ cts.
Distribution among Indians.....	4,571 69	Balance, 30th June, 1880.....	112,248 68
Commission on collections.....	380 74	Interest.....	6,017 44
Salaries and pensions paid Indians....	340 00	Collections during the year.....	4,004 05
do of School Teachers.....	550 00		
Salary of Physician.....	200 00		
do Missionary.....	400 00		
Improvements to churches.....	1,267 75		
do barns.....	24 00		
Books, &c., schools.....	24 81		
Funeral expenses.....	25 00		
Total expenditure.....	7,783 99		
Balance.....	114,486 18		
	122,270 17		122,270 17
		Balance, 30th June, 1881.....	114,486 18

22. MORAVIANS OF THAMES.

Distribution among Indians.....	5,871 73	Balance, 30th June, 1880.....	156,403 22
Commission on collections.....	84 44	Interest.....	7,991 20
Salaries and pensions paid Indians....	170 00	Collections during the year.....	968 65
Salary as School Teacher.....	350 00	Refunds of expenditure.....	63 50
do Physician.....	150 00	Transferred from Chippewas of	
Funeral expenses.....	77 50	Thames.....	160 00
Relief.....	221 15		
Rent, repairs and wood.....	130 70		
Total expenditure.....	7,055 52		
Balance.....	158,471 05		
	165,526 57		165,526 57
		Balance, 30th June, 1881.....	158,471 05

NOTE.—A sum of \$1,000 was replaced to credit of the Capital Account of this tribe during the year, being part of the expenses incurred during smallpox epidemic, which were charged to that account, with the understanding that it was to be reimbursed out of the Interest Account, by instalments.

23.—MUNSEES OF THAMES.

Distribution among Indians.....	134 27	Balance, 30th June, 1880.....	2,692 31
Salary of Chief.....	12 50	Interest.....	134 60
Allowance to School Teacher.....	12 50		
Total expenditure.....	159 27		
Balance.....	2,667 64		
	2,826 91		2,826 91
		Balance, 30th June, 1881.....	2,667 64

Dr.

24.—OJIBBEWAS AND OTTAWAS OF MANITOULIN ISLAND.

Cr.

Expenditure	\$ cts.	Receipts.	\$ cts.
Distribution among Indians *	3,548 67	Balance, 30th June, 1880.....	75,451 97
Commission on collections.....	1,610 54	Interest.....	3,772 60
Medicines.....	117 20	Collections during the year.....	16,342 12
Improvements.....	405 00		
Legal costs.....	30 50		
Refund of receipts.....	40 00		
Survey.....	25 00		
Relief.....	10 00		
Expenses, school-house.....	19 88		
Total expenditure.....	5,806 79		
Balance.....	89,759 90		
	95,566 69		95,566 69
		Balance, 30th June, 1881.....	89,759 90

25.—OJIBBEWAS OF LAKE HURON.

Annuities under Robinson Treaty	10,776 00	Balance, 30th June, 1880.....	52,720 71
Agents' expenses.....	116 25	Interest.....	2,636 00
Express charges on money.....	8 05	Share of Govt. Grant of \$14,000.....	8,777 72
		Refund of expenditure, 1879-80.....	100 00
Total expenditure.....	10,900 30		
Balance	53,334 13		
	64,234 43		64,234 43
		Balance, 30th June, 1881.....	53,334 13

26.—OJIBBEWAS OF LAKE SUPERIOR.

Annuities under Robinson Treaty	6,544 00	Balance, 30th June, 1880.....	42,592 61
Agents' expenses	290 75	Interest.....	2,129 64
Express charges on money.....	8 05	Share of Govt. Grant of \$14,000.....	5,222 28
Medicine.....	20 00		
Total expenditure.....	6,862 80		
Balance	43,081 73		
	49,944 53		49,944 53
		Balance, 30th June, 1881.....	43,081 73

27.—OJIBBEWAS OF MISSISSAGUA RIVER.

Distribution among Indians.....	145 32	Balance, 30th June, 1880.....	3,062 32
Commission on collections.....	88 00	Interest.....	153 12
		Collections during the year.....	917 77
Total expenditure	233 32		
Balance	3,899 89		
	4,133 21		4,133 21
		Balance, 30th June, 1881.....	3,899 89

* Only \$3,448.67 was distributed during 1880-81. The balance of \$100 was refunded the 8th August, 1881.

DR. 28.—ONEIDAS OF THAMES. CR.

Expenditure.	\$ cts.	Receipts.	\$ cts.
Distribution among Indians.....	44 87	Balance, 30th June, 1880.....	320 90
Balance	314 57	Interest.....	16 04
		Collections during the year.....	22 50
	359 44		359 44
		Balance, 30th June, 1881.....	314 57

29.—PARRY ISLAND INDIANS.

Distribution among Indians.....	1,470 80	Balance, 30th June, 1880.....	34,654 96
Commission on collections.....	478 99	Interest.....	1,732 72
Salary of Chief.....	10 00	Collections during the year.....	4,766 91
do School Teacher.....	175 00	Refund of expenditure.....	50 00
Repairs, &c., school-house.....	68 90		
Supplies.....	16 21		
Total expenditure.....	2,219 90		
Balance	38,984 69		
	41,204 59		41,204 59
		Balance, 30th June, 1881.....	38,984 69

30.—POTTAWATAMIES OF WALPOLE ISLAND.

Distribution among Indians.....	140 76	Balance, 30th June, 1880.....	3,880 10
Salaries paid Indians.....	21 75	Interest.....	194 00
Funeral expenses.....	36 25	Collections during the year.....	15 63
Expenses re school-house.....	10 00		
Relief.....	16 00		
Total expenditure.....	224 76		
Balance	3,864 97		
	4,089 73		4,089 73
		Balance, 30th June, 1881.....	3,864 97

31.—SERPENT RIVER INDIANS.

Distribution among Indians.....	49 83	Balance, 30th June, 1880.....	999 03
Commission on collections.....	37 22	Interest.....	49 96
		Collections during the year.....	412 23
Total expenditure.	87 05		
Balance	1,374 17		
	1,461 22		1,461 22
		Balance, 30th June, 1881.....	1,374 17

Dr.

32. -SIX NATIONS OF GRAND RIVER.

Cr.

Expenditure.	\$ cts.	Receipts.	\$ cts.
Distribution among Indians.....	23,446 86	Balance, 30th June, 1880.....	788,658 98
Commission on collections.....	409 49	Interest.....	45,685 28
Salaries and pensions paid Indians....	1,732 00	Collections during the year.....	4,299 76
do Physicians and medicine	2,396 15	Refund of expenditure.....	182 59
Seed.....	5,200 18		
Books, stationery, postage, &c.....	62 04		
Improvements.....	553 60		
Relief.....	404 32		
Chief's board.....	800 00		
Schools.....	132 42		
Surveys.....	66 90		
Railing for Brant's grave.....	145 00		
Fire losses.....	600 00		
Expenses <i>re</i> liquor cases.....	153 55		
Grant for education of an Indian boy.	100 00		
do to agricultural show.....	200 00		
Agricultural implements.....	90 00		
Queen's birthday celebration.....	112 84		
Meals.....	61 75		
Insurance.....	15 00		
Passage of squaw to Caughnawaga....	10 00		
Sundry services.....	146 95		
Committee expenses.....	52 50		
Funeral expenses.....	18 00		
Sundries.....	11 30		
Total expenditure.....	36,920 85		
Balance.....	801,905 76		
	838,826 61		838,826 61
		Balance, 30th June, 1881.....	801,905 76

NOTE.—A sum of \$10,000 was replaced to credit of the capital account of this tribe during 1880 being in part repayment of advance made to Indians to pay merchants.

33.—SHAWANAGA INDIANS.

Distribution among Indians.....	140 28	Balance, 30th June, 1880.....	2,652 80
Commission on collections.....	150 94	Interest.....	132 64
		Collections.....	1,517 40
Total expenditure.....	291 22		
Balance.....	4,011 62		
	4,302 84		4,302 84
		Balance, 30th June, 1881.....	4,011 62

34.—SPANISH RIVER INDIANS.

Distribution among Indians.....	145 08	Balance, 30th June, 1880.....	2,869 62
Balances.....	2,868 02	Interest.....	143 48
	3,013 10		3,013 10
		Balance, 30th June, 1881.....	2,868 02

Dr.

35.—THISSLALON RIVER INDIANS.

Cr.

Expenditure.	\$ cts.	Receipts.	\$ cts.
Distribution among Indians.....	374 42	Balance, 30th June, 1880.....	7,884 29
Commission on collections.....	135 30	Interest.....	394 20
Improvements.....	30 00	Collections.....	1,352 92
Total expenditure.....	539 72		
Balance.....	9,091 69		
	9,631 41		9,631 41
		Balance, 30th June, 1881.....	9,091 69

36.—TOOTOOMENAI BAND.

Distribution among Indians.....	55 18	Balance, 30th June, 1880.....	914 14
Balance.....	913 68	Interest.....	54 72
	968 86		968 86
		Balance, 30th June, 1881.....	913 68

37.—WHITEFISH RIVER INDIANS.

Distribution among Indians.....	31 30	Balance, 30th June, 1880.....	305 97
Commission on collections.....	82 17	Interest.....	15 32
Total expenditure.....	113 47	Collections.....	835 75
Balance.....	1,043 57		
	1,157 04		1,157 04
		Balance, 30th June, 1881.....	1,043 57

38.—WYANDOTTS OF ANDERDON.

Distribution among Indians.....	3,514 83	Balance, 30th June, 1880.....	69,827 59
Commission on collections.....	179 22	Interest.....	3,648 16
Salary of Physician.....	80 00	Collections.....	1,992 21
do School Teacher.....	25 00		
Loan on mortgage to Thos. B. White.	5,000 00		
Total expenditure.....	8,799 05		
Balance.....	66,668 91		
	75,467 96		75,467 96
		Balance, 30th June, 1881.....	66,668 91

DR.

39.—ABENAKIS OF ST. FRANCIS.

CR.

Expenditure.	\$ cts.	Receipts.	\$ cts.
Distribution among Indians.....	363 85	Balance, 30th June, 1880.....	994 66
Commission on collections.....	27 48	Interest.....	52 76
Improvements.....	60 12	Collections during the year.....	457 95
Rent council room, land, &c.....	27 60		
Vaccinating.....	4 25		
Sundries.....	16 45		
Total.....	499 75		
Balance.....	1,005 62		
	1,505 37		1,505 37
		Balance, 30th June, 1881.....	1,005 62

40.—ABENAKIS OF BECANCOUR.

None.		Balance, 30th June, 1880.....	331 89
		Interest.....	16 61
		Balance, 30th June, 1881.....	348 4

41.—AMALACITES OF ISLES VERT AND VIGER.

Ensign.....	9 50	Balance, 30th June, 1880.....	1,321 7
Balance.....	1,378 41	Interest.....	66 1
	1,387 91		1,387 9
		Balance, 30th June, 1881.....	1,378 4

42.—GOLDEN LAKE INDIANS.

Passage of Chief to Ottawa.....	2 00	Balance, 30th June, 1880.....	142 2
Balance.....	147 36	Interest.....	7 1
	149 36		149 3
		Balance, 30th June, 1881.....	147 3

43.—HURONS OF LORETTE.

Commission on collections.....	7 06	Balance, 30th June, 1880.....	406 3
Balance.....	537 91	Interest.....	20 3
	544 97	Rent of water-power.....	117 3
		Balance, 30th June, 1881.....	537 3

DR.

44.—IROQUOIS OF CAUGHNAWAGA.

CR.

Expenditure.	\$ cts.	Receipts.	\$ cts.
Commission on collections.....	119 67	Balance, 30th June, 1880.....	11,189 34
Repairs, roads, bridges, drainage, &c.	314 61	Interest	569 84
Salaries paid Indians.....	235 00	Collections during the year.....	1,807 36
Expenses <i>re</i> liquor cases.....	369 45		
do encroaching.....	240 85		
Insurance.....	24 00		
Relief.....	286 60		
Total expenditure.....	1,590 18		
Balance.....	11,976 36		
	13,566 54		13,566 54
		Balance, 30th June, 1881.....	11,976 36

45.—IROQUOIS OF ST. RÉGIS.

Distribution among Indians.....	2,458 53	Balance, 30th June, 1880.....	30,303 50
Commission on collections.....	185 02	Interest.....	1,775 16
Salaries paid Indians.....	130 35	Collections during the year.....	3,055 36
do Missionaries.....	125 00		
and purchased.....	35 00		
Relief.....	46 00		
Travelling expenses.....	11 25		
Agent's do	10 50		
Improvement to roads.....	15 09		
Legal costs.....	12 85		
Undries.....	8 00		
Food for School.....	12 00		
Total expenditure.....	3,049 59		
Balance.....	32,084 48		
	35,134 07		35,134 07
		Balance, 30th June, 1881.....	32,084 48

46.—LAKE ST. JOHN INDIANS.

Commission on collections.....	3 41	Balance, 30th June, 1880.....	1,309 89
Road works.....	499 94	Interest.....	65 52
Protecting squatters.....	93 15	Collections.....	34 10
		Balance	184 18
Total expenditure.....	596 50		
Balance.....	997 19		
	1,593 69		1,593
Balance at debit of interest.....	184 18	Balance at credit of capital.....	997 19

DR.

47.—LAKE OF TWO MOUNTAINS INDIANS.

CR.

Expenditure.	\$ cts.	Receipts.	\$ ct
Commission on collections.....	0 58	Balance, 30th June, 1880.....	1,352 4
Balance.....	1,432 66	Interest.....	71 0
	1,433 24	Collections during the year.....	9 6
			1,433 2
		Balance, 30th June, 1881.....	1,432 6

48.—NIPISSUIGUAS OF UPPER OTTAWA.

Commission on collections.....	1 80	Balance, 30th June, 1880.....	3,045 7
Balance.....	3,256 23	Interest.....	152 2
	3,258 03	Collections during the year.....	60 0
			3,258 0
		Balance, 30th June, 1881.....	3,256 2

49.—RIVER DESERT INDIANS.

Distribution among Indians.....	1,484 02	Balance, 30th June, 1880.....	30,049 7
Commission on collections.....	88 78	Interest.....	1,533 0
Salary of Chief.....	50 00	Collections during the year.....	1,032 0
Improvement of roads.....	223 95	Refund of expenditure.....	116 0
Expenses in connection with small-pox epidemic, vaccinating, &c.....	200 34		
Total expenditure.....	2,047 09		
Balance.....	30,684 43		
	32,731 52		32,731 0
		Balance, 30th June, 1881.....	30,684 0

50.—INDIANS OF BRITISH COLUMBIA.

Commission on collections.....	21 18	Balance, 30th June, 1880.....	5,066 0
Provisions for feast.....	107 80	Interest.....	253 0
		Collections during the year.....	300 0
Total expenditure.....	128 98		
Balance.....	5,491 26		
	5,620 24		5,620 0
		Balance, 30th June, 1881.....	5,491 0

DR. 51.—INDIANS OF MANITOBA AND NORTH-WEST TERRITORIES.

CR.

Expenditure.	\$ cts.	Receipts.	\$ cts.
Commission on collections.....	223 68	Balance, 30th June, 1880.....	342 69
Expenses <i>re</i> seizures.....	347 10	Interest.....	17 18
Survey.....	15 00	Collections during the year.....	2,542 80
Agents' expenses.....	62 25		
Measuring wood.....	4 00		
Total expenditure.....	652 03		
Balance.....	2,250 62		
	2,902 65		2,902 65
		Balance, 30th June, 1881.....	2,250 62

52.—INDIANS OF NOVA SCOTIA.

Distribution among Indians.....	400 00	Balance, 30th June, 1880.....	1,428 5-
Commission on collections.....	10 30	Interest.....	71 44
Improvements.....	546 30	Collections during the year.....	111 51
Land purchased.....	332 00		
Surveys.....	87 50		
Total expenditure.....	1,376 10		
Balance.....	235 66		
	1,611 76		1,611 76
		Balance, 30th June, 1881.....	235 6

53.—INDIANS OF NEW BRUNSWICK.

Commission on collections.....	12 16	Balance, 30th June, 1880.....	1,458 05
Survey.....	72 00	Interest.....	72 88
Costs <i>re</i> liquor cases.....	16 90	Collections during the year.....	169 60
Copy of deed.....	3 00		
Total expenditure.....	104 06		
Balance.....	1,596 47		
	1,700 53		1,700 53
		Balance, 30th June, 1881.....	1,596 47

Dr.

54.—TOBIQUE INDIANS.

Cr.

Expenditure.	\$ cts.	Receipts.	\$ cts.
Balance, 30th June, 1880, at debit of interest.....	6 22	Balance, 30th June, 1880, at credit of Capital Account.....	2,567 28
Distribution among Indians... 57 56		Interest.....	128 08
Commission on collections... 57 57		Collections during the year.....	575 68
School-house..... 213 68			
Counting timber..... 34 52			
Total expenditure.....	363 33		
Balance.....	2,901 49		
	3,271 04		3,271 04
		Balance, 30th June, 1881.....	2,901 49

55.—INDIANS OF PRINCE EDWARD ISLAND.

None.		Balance, 30th June, 1880.....	26 2
		Interest.....	1 3
		Balance, 30th June, 1881.....	27 5

56.—J B. CLENCH.

None.		Balance, 30th June, 1880.....	1,030 2
		Interest.....	51 5
		Balance, 30th June, 1881.....	1,081 8

57.—NANCY MAIVILLE.

Paid her.....	126 32	Balance, 30th June, 1880.....	2,531 2
Balance.....	2,531 65	Interest.....	126 6
	2,657 97		2,657 6
		Balance, 30th June, 1881.....	2,531 6

DR.

58.—JAMES MENACE.

CR.

Expenditure.	\$ cts.	Receipts.	\$ cts.
Paid him	75 80	Balance, 30th June, 1880	1,518 83
Balance.....	1,518 99	Interest.....	75 96
	1,594 79		1,594 79
		Balance, 30th June, 1881	1,518 99

59.—WILLIAM WABBUCK.

Paid him	101 27	Balance, 30th June, 1880	2,025 34
Balance.....	2,025 31	Interest.....	* 101 24
	2,126 58		2,126 58
		Balance, 30th June, 1881	2,025 31

60.—PROVINCE OF QUEBEC INDIAN FUND.

Distribution among various tribes and Indians.....	5,219 04	Balance, 30th June, 1880	51,554 30
Salary and expenses, Agents.....	1,213 35	Interest.....	2,664 52
do Physician and medicines.....	338 90	Government Grant.....	4,200 00
School house	100 00	do for transfer of burying ground at Chicoutimi	250 00
Removing bodies.....	238 59	Expenditure of 1879-80 transferred to Indian School Fund	250 00
R. C. Missionaries	366 66		
Hospital expenses	235 91		
Vaccinating Indians.....	44 63		
Survey.	25 00		
Cost, re ejectments	381 11		
Expenses, removal of lunatic.....	46 43		
Total Expenditure.....	8,209 62		
Balance.....	50,709 20		
	58,918 82		58,918 82
		Balance, 30th June, 1881.....	50,709 20

Dr.

61.—INDIAN LAND MANAGEMENT FUND.

Cr.

Expenditure.	\$	cts.	\$	cts.	Receipts.	\$	cts.
Balance at debit of interest account, 30th June, 1880.....			5,729	19	Balance at credit of capital account, 30th June, 1880.....	106,469	82
Salaries of Agents and Clerks...	14,020	96			Interest.....	6,044	44
Commission paid Agents.....	1,591	98			Collections during the year...	637	43
Expenses of Agents, including rent of offices, travelling expenses, &c.....	2,917	82			Refund of expenditure.....	91	63
Extra Clerks, Inside Service...	399	51			Government Grant, for purchase of blankets for aged and infirm Indians of Ontario and Quebec.....	1,600	00
do Outside do.....	317	84			Balance.....	16,465	18
Extra work of Clerks of Department.....	70	00					
Salaries of Physicians.....	1,675	00					
Superannuation.....	1,380	00					
Legal Adviser (Z. A. Lash).....	392	00					
Advance (repaid during the year, and included with receipts) ..	85	95					
Advertising.....	794	91					
Telegrams.....	58	87					
Blankets from old and infirm Indians.....	1,656	25					
Vaccine.....	727	19					
Medicine.....	178	94					
Grants for improvement of roads paid Commission Crown Lands, Toronto.....	2,500	00					
Surveys.....	300	00					
Printing and stationery, including maps.....	372	96					
Expenses to trespassers.....	100	00					
do liquor traffic.....	200	00					
do sale of lands.....	223	75					
Measuring store, Caughnawaga	91	36					
Grant for lock-up.....	30	00					
Prize plough for Six Nation Indians.....	35	00					
Census of Indians.....	61	25					
Passages of Indians, and relief.	27	25					
Expenses of Commissioner to settle disputes.....	60	00					
Dominion Annual Register.....	10	00					
Postal Guide.....	4	00					
Express charges on money.....	15	10					
Total disbursements during the year.....	30,297	89					
Less—Commission on collections charged various tribes.....	8,388	40					
Total expenditure as for this fund.....			21,909	49			
Balance.....			103,669	82			
			131,308	50			
Balance at debit of interest account, 30th June, 1881.....			16,465	18	Balance at credit of capital account, 30th June, 1881....	103,669	82

DR.

62.—SUSPENSE ACCOUNT.

CR.

Expenditure.	\$ cts.	Receipts.	\$ cts.
Commission on collections.....	46 95	Balance, 30th June, 1880.....	4,911 91
Seed grain for Shawanaga and Henvey's Inlet Indians.....	181 85	Interest.....	245 60
Paid over to Finance Department.....	469 50	Collections.....	508 09
Total expenditure.....	698 30		
Balance.....	4,967 30		
	5,665 60		5,665 60
		Balance, 30th June, 1881.....	4,967 30

63.—INDIAN SCHOOL FUND.

Grants to schools and educational institutions.....	9,665 00	Balance, 30th June, 1880.....	145,195 14
Salaries of School Teachers.....	5,853 12	Interest.....	7,481 80
do Missionaries.....	1,863 99	Government grant.....	5,000 00
Education of child of H. P. Chase.....	80 00	Refund of expenditure.....	20 50
Prize books, maps, &c., for schools....	187 30	Balance.....	3,155 30
Improvements to school houses.....	427 00		
Wood.....	44 50		
Inspecting schools.....	59 00		
Erection of cattle sheds.....	1,000 00		
Total expenditure.....	19,179 91		
Transferred from Province of Quebec Indian Fund.....	250 00		
Balance.....	141,422 83		
	160,852 74		160,852 74
Balance at the debit of interest account, 30th June, 1881.....	3,155 30	Balance at the credit of capital account, 30th June, 1881.....	141,422 83

I certify that these accounts have been examined under my directions and are correct.

J. L. McDOUGALL,

Auditor-General.

Examined,

JOHN GORMAN

OTTAWA, 14th April, 1881.

Indian Fund.

SIR,—I have the honor to acknowledge the receipt of statements from your Department, covering the expenditure and receipts on account of this fund for the five months ended 30th November last.

* * * * * * *

As the interest appertaining to each tribe and account is calculated on the balance on hand at the commencement of the year, I would request that a statement be now furnished to this office, showing the exact balances at the debit and credit of each account on the 1st July last, the rate of interest allowed, and the amount available for the present year.

I would like to have the information as to agents, missionaries, &c., asked for in my letter of 29th March, and in addition, lists of those on the retired list, and of all grants now in force and the authority on which they were made.

I have observed that items have been debited to expenditure which were more properly charges against revenue, and, on the other hand, amounts have been credited to revenue which were refunds of expenditure.

The interest on two accounts was overdrawn during the fiscal year ended 30th June last, leaving a balance at debit as follows:—

Tobique Indians, N.B.....	\$ 6 22
Land Management Fund	5,316 79

What are the regulations in reference to over-drawing the interest account? Should it be authorized by an Order in Council?

Would you be kind enough to give me a list of the Acts governing the Indian Fund?

I observe that the superannuation deductions from the salaries of agents, &c., are not taken into account. Would it not be better, that the full amount of the salaries of these persons should be shown in the expenditure, and the deductions placed to the credit of a superannuation account to which allowances granted those placed on the retired list would be charged?

With reference to the pay-lists, I would suggest that the receipt of each Indian should be taken in his own handwriting, in every case where he is able to write, and the certificate attached signed by the chiefs, and a witness should state that payments were made to the Indians as set down on pay-list, and that each of them either signed his name or made his mark. The practice of giving the money due one Indian to another or any other person to be handed him should be avoided as much as possible.

I have the honor to be, Sir,

Your obedient servant,

J. L. McDOUGALL,

Auditor-General.

L. VANKOUGHNET, Esq.,

Deputy of the Superintendent-General of Indian Affairs.

OTTAWA, 22nd November, 1881.

SIR,—I have the honor to acknowledge the receipt of your letter of the 16th instant, asking for explanations in regard to a payment of \$5,000 made to Thomas B. White on the 30th May last, from the capital of the Wyandottes of Anderdon; and to inform you that the amount was loaned to Thomas White by order of the Superintendent-General of Indian Affairs after the unanimous consent of the Band to which he belongs had been given in the presence of the Indian Superintendent. The

amount of the loan is secured by mortgage on quarry land owned in fee by said White, and it is to be repaid in three years with interest at 5 per cent., payable half-yearly.

I have the honor to be, Sir,
Your obedient servant,

ROBERT SINCLAIR,
Acting Deputy of the Superintendent-General of Indian Affairs.

J. L. McDougall,
Auditor-General.

OTTAWA, 30th November, 1881.

SIR,—I beg to acknowledge the receipt of your letter of the 12th instant, requesting me to furnish you with a statement showing how much was expended during the year 1880-81 of each of the undermentioned grants:—

1. For Indians of Quebec.....	\$ 4,200 00
2. Purchase of blankets.....	1,600 00
3. Indian schools in Ontario and Quebec.....	5,000 00
4. Annuities under Robinson Treaty.....	14,000 00
5. Transfer of Indians burying ground at Chicoutimi..	250 00

The expenditure on account of those grants, was as follows:—

1. For Indians of Quebec:	
For purpose of relief.....	\$3,418 01
For seed, grain and implements.....	1,801 03
	5,219 04

The grant was over expended, and the difference (\$1,019.04) was taken from the interest earned during the year by the invested capital of the "Province of Quebec Indian Fund."

2. For purchase of blankets for aged and infirm Indians of Ontario and Quebec.....	\$1,600 00
--	------------

The blankets purchased and distributed during the year cost \$1,655.75, and the interest earned by the invested capital of "The Indian Land Management Fund" furnished the \$55.75 expended on this account in excess of the sum granted.

3. For Indian schools in Ontario and Quebec.	
--	--

The expenditure from the "Indian School Fund" is of the following nature:—
Grants to Educational Institutes, salaries paid to Teachers, salaries paid to Missionaries.

Repairs to school buildings, inspection of schools, school books and material, fuel, &c., and it amounted to \$17,919.41.

On the 1st July, 1881, the Fund had at its credit a balance	
of interest.....	\$2,282 31
Interest earned during the year was.....	7,481 80
It received the grant of.....	5,000 00

In all..... \$14,764 11

The expenditure power of the Fund was therefore exceeded by \$3,155.30.

It is believed that during the present year the expenditure on account of Indian schools will be kept within the limits of the expenditure power of the Fund.

4. Annuities under the Robinson Treaty..... \$14,000 00

This amount was distributed as follows :—

To Ojibbeways of Lake Superior	\$5,222 28	
“ Lake Huron.....	8,777 72	
		\$14,000 00
The annuities paid under this treaty amounted to.....	\$17,228 00	
The expenses attending the payment to.....	423 10	
In all.....		\$17,651 10

Showing an expenditure over and above the grant, of \$3,651.10, which was paid from interest (amounting to \$4,400 a year), earned by the capital at the credit of those Indians.

From this it would appear, at first sight, that the grant of \$14,000 is more by \$749.90 (the difference between \$3,651.10 and \$4,400) than is required, but it is believed that a less sum would be inadequate, as there are always Indians absent from the payments of one year to whom arrears must be paid the following year, and the number of those absentees, or the amount which the Department may be called on to pay them, cannot be closely estimated.

5. Transfer of Indian burying ground at Chicoutimi..... \$250 00
The sum expended on this service was..... 238 59

Leaving at the credit of the “ Province of Quebec Indian Fund ”
on this account, an unexpended balance of..... \$ 11 41
which may, however, be required during the current year.

I have the honor to be, Sir,

Your obedient servant,

L. VANKOUGHNET,

Deputy of the Superintendent-General of Indian Affairs.

J. L. McDougall, Esq.,
Auditor-General.

OTTAWA, 3rd December, 1881.

SIR,—I am in receipt of your letter of the 8th ultimo, referring to the balance sheet of the Indian Fund for the year 1880-81, pointing out the over-expenditure apparent in the undermentioned accounts, viz. :—

Fort William Band	\$ 117 11
Lake St. John Indians	184 18
Indian Land Management Fund.....	16,465 18
Indian School Fund.....	3,115 30

and requesting me to inform you why the over-expenditure had occurred, and, if any, and what steps have been taken to remedy them.

In reply, I beg to say that, in June last, it was considered advisable to supply the Fort William Band with a yoke of working oxen, which cost \$149 25, and that sum, which was charged against the interest account of the band, will gradually be repaid by applying towards it the interest on its capital fund, which interest amounts to \$53.65 per annum.

The debit balance of this account will probably therefore disappear in two years from the date.

Two causes operated in the establishment of a debit balance in the case of the Lake St. John Indians, the first being the insufficiency of the Government grant of \$1,000.00 to meet the cost of opening highways through their reserve; the second being the cost incurred in the removal of squatters, and the legal expenses which resulted from proceedings taken against them.

The Indian Land Management Fund commenced the year 1879-80 with a balance at the credit of interest account of..... \$3,227 43
The receipts during the year were..... 17,841 50

In all..... \$21,068 93
In 1880-81 it had nothing at its credit, and the receipts were only..... 16,775 90

The loss of accumulated and accumulating receipts was therefore..... \$4,293 03
In 1879-80 the expenditure was \$28,324 47
In 1880-81 it was..... 30,311 81

An increase of..... \$1,987 34
And it commenced the year with a debit balance of..... 5,316 79

7,304 13

In all..... \$11,597 16

which is very nearly the sum of the excess in the expenditure in 1880-81 over that of 1879-80.

The reasons for this continuing over-expenditure are various. The business of the Department is constantly increasing with a corresponding increase in the cost of administering Indian Affairs. For example, the unavoidable increase of expenditure in 1877-78, as compared with that of 1879-80, was approximately as follows:—

For salaries.....	\$320 00
Contingent expenses.....	1,200 00
Retiring allowances.....	100 00
Surveys.....	800 00
Miscellaneous.....	2,700 00
Total.....	\$5,120 00

The Department has now under consideration the question of the repayment to the capital of the Fund certain sums lent from time to time to various bands of Indians to enable them to survey, for purposes of settlement, lands surrendered by them to Government for that purpose. These loans amount to somewhat more than \$80,000.00, and the interest at 5 per cent would now be about \$50,000.00.

The Department is furthermore aware that the fund has sustained a loss of about \$10,000 during the past ten years by the payment from it of retiring allowances to superannuated officers.

It is believed that the Management Fund should not be called to bear this charge which entails an annual loss of about \$1,000, and an effort may be made for transferring the payments to those retired officers to the Superannuation Fund of the Dominion, a precedent for this course having already been established.

If it is determined to exact the repayments before mentioned; and if the fund be relieved from the charge of superannuation payments, it is believed that its annual receipts will thereafter cover the expenditure.

The balance at the debit of the Indian School Fund is the result of certain errors in charging to it the salaries paid to school teachers who should have been paid from tribal funds.

Those errors will be rectified during the present year, and it is believed that the fund will be self-sustaining.

I have the honor to be, Sir,

Your obedient servant,

L. VANKOUGHNET,

Deputy of the Superintendent-General of Indian Affairs.

J. L. McDougall, Esq.,

Auditor-General.

Appropriation Accounts for Fiscal Year ended 30th June, 1881—Continued.

NORTH-WEST MOUNTED POLICE.

ACCOUNT of sums expended, compared with the sums granted, for the Year ended 30th June, 1881, showing the surplus or deficit upon each sub-head of Vote.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Estimated.	More than Estimated.
	\$ cts.	\$ cts.	\$ cts.	\$ cts.
Pay of Force, including Staff, extra pay to Farmers, Artizans, &c.	118,000 00	93,985 65	24,014 35	
Rations	45,000 00	36,727 13	8,272 87	
Forage	40,000 00	38,543 68	1,456 32	
Fuel and light	5,000 00	11,503 43		6,503 43
Clothing.....	22,000 00	27,693 15		5,693 15
Repairs, renewals, replacement of horses, arms and ammunition	30,000 00	35,326 92		5,326 92
Medicine, medical comforts and hospital expenses.	1,500 00	4,272 56		2,772 56
Books and stationery	1,000 00	2,452 98		1,452 98
Transport, freight charges, Guides, Teamsters and Laborers.....	24,500 00	34,114 41		9,614 41
Contingencies.....	3,000 00	5,225 32		2,225 32
	290,000 00		33,743 54	33,588 77
Total Expenditure.....		289,845 23		
Unexpended balance		154 77		154 77
	290,000 00	290,000 00	33,743 54	33,743 54

I certify that this account has been examined under my directions and is correct.

J. L. McDOUGALL,

Auditor-General

Examined,

H. G. DUNLEVIE.

MEMORANDA.—The under-expenditure in the pay of the Force, as shown in the annexed statement, is explained, partly, by the withdrawal from public stores by the members of the Force, on repayment of various articles which are kept in store for their convenience, the value of such articles having been charged, when purchased, to the various sub-heads of the appropriation, to which they would be chargeable as stores purchased for the use of the Force, and partly by reduction in the pay of the Force.

The under-expenditure for rations is caused by smaller quantities having been purchased than were estimated for.

The only explanation that can be given with reference to the sub-divisions, which show an excess of expenditure, is that the nature of the services required of the Police is such as prevents the possibility of an accurate sub-division of the total appropriation being made in advance of the fiscal year.

The sub-division of fuel, for instance, exceeds the appropriation. This was caused by the extreme severity of last winter, and the scarcity of fuel at places where the public service required detachments of Police to be stationed.

The expenditure for repairs and renewals, transfers, freight charges &c., is regulated by the extent of detachment duty and escort duty which the Police may be called upon to perform.

Appropriation Accounts for Fiscal Year ended 30th June, 1881—Continued.

MISCELLANEOUS.

ACCOUNT of sums expended, compared with the sums granted, for the Year ended 30th June, 1881, showing the surplus or deficit upon each sub-head of Vote.

Vote. *	Grant.	Expenditure.		Expenditure compared with Grant.	
				Less than Granted.	More than Granted.
	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
<i>Canada Gazette</i> a	4,000 00				
Printing and despatching <i>Gazette</i>		1,998 58			
Paper		932 18			
Translation		113 60			
Postages, &c.....		149 61			
Total expenditure.....			3,193 97		
Balance unexpended.....				806 03	
Revenue for the year					
1880-81..... \$1,690 95					
Miscellaneous printing.....	10,000 00				
Parliamentary Reports.....		8,721 16			
Budget Speech.....		344 50			
do do French.....		133 50			
Total expenditure.....			9,199 16		
Balance unexpended.....				800 84	
Unforeseen expenses: expenditure thereof to be under Order in Council, and a detailed statement to be laid before Parliament during the first fifteen days of the next session.	50,000 00				
Gratuities to representatives of deceased officials.....		6,103 77			
Gratuities to retiring officials, St. John, Halifax and Dorchester Penitentiaries.....		5,624 75			
Withdrawal of uncurrent silver, N.S.....		5,489 04			
Commissioner to Paris Exhibition, balance of account.....		1,762 60			
Delegate to Washington Sanitary Commission.....		329 40			
Relief of distressed fishermen, N.S.....		1,000 00			
Removal expenses, Justice Miller, to Winnipeg.....		1,000 00			
Commission re factory operatives		600 00			
Legal costs and reporting legal cases		1,162 70			
Fees and fines refunded.....		99 00			
Books for Parliamentary Library		555 00			
Papers, &c., for London, Eng., Library		156 22			
Sundry expenses and payments..		246 08			
Total expenditure.....			24,128 56		
Balance unexpended.....				25,871 44	

Appropriation Accounts for Fiscal Year ended 30th June, 1881—Continued.

MISCELLANEOUS—Continued.

ACCOUNT of sums expended, compared with the sums granted, for the Year ended 30th June, 1881, showing the surplus or deficit upon each sub-head of Vote.

Service.	Grant.	Expenditure.		Expenditure compared with Grant.	
				Less than Estimated.	More than Estimated.
	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
Commutation in lieu of remission of duties on articles imported for the use of the Army and Navy..... <i>b</i>	4,000 00	.....	1,749 67	2,250 33	
For the expenses of Government in the North-West Territories— <i>c</i>	8,800 00				
43 Vic., Cap. 25, Sec. 89.....		1,990 92			
Salary of Registrar.....		1,650 00			
do Clerk of the Council.....		1,633 33			
Salaries of members of the Council do Registrars.....		1,685 40			
Total Expenditure.....			6,968 65		
Balance unexpended.....				1,831 35	
Supply Act, 1880-81.....	17,000 00				
Allowance to Registrars for offices		900 00			
Salaries of Teachers, and printing in connection with schools.....		187 75			
Mail service.....		2,415 00			
Bridges.....		2,990 70			
Travelling expenses of Lieutenant Governor and members of the North-West Council.....		2,297 00			
Travelling allowance to Registrars.....		600 00			
Care of lunatics.....		547 15			
Election expenses.....		443 80			
Postages.....		26 25			
Telegrams.....		116 81			
Newspapers.....		88 05			
Law and other books.....		96 46			
Stationery.....		142 50			
Printing.....		229 80			
Messengers, North-West Council.....		165 00			
Sundries.....		64 93			
Total Expenditure.....			11,311 20		
Balance unexpended.....				5,688 80	
For the expenses of Government in the District of Keewatin... <i>d</i>	5,000 00				
Salary of Secretary.....		499 92			
Care of lunatics.....		765 08			
Total expenditure.....			1,265 00	3,735 00	
To meet expenditure estimated to be required to put in force the Act respecting the traffic in intoxicating liquors..... <i>e</i>	5,000 00	.....	5,963 30		963 30

Appropriation Accounts for Fiscal Year ended 30th June, 1881—Continued.

MISCELLANEOUS—Continued.

ACCOUNT of sums expended, compared with the sums granted, for the Year ended 30th June, 1881, showing the surplus or deficit upon each sub-head of Vote.

Service.	Grant.	Expenditure.			Expenditure compared with Grant.	
					Less than Estimated.	More than Estimated.
	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
Probable amount required to compensate members of North-West Mounted Police for injuries received in discharge of duty	2,000 00	.....	200 00	1,800 00		
Amount required to cover the cost of publishing and circulating 3,000 copies of a Trade Letter on Brazil, together with 400 circulars to editors of newspapers, enclosing such Trade Letters and requesting attention thereto.....	161 90	.....	161 90			
To pay for 206 copies of "The Annual Register and Review.".....	515 00	.....	515 00			
Amount required to cover expenditure incurred by Pacific Railway Commission.....	12,500 00					
Advances to members of Commission.....		5,500 00				
Advances to Secretary of Commission.....		2,386 13				
Services of Accountant and two Clerks.....		1,555 77				
Reporting evidence.....		1,500 00				
Telegrams.....		63 02				
Witness fees and expenses therewith.....		1,015 90				
Services, rent, books, stationery, cab-hire, express charges, &c....		479 18				
Total expenditure			12,500 00			
To refund to the representatives of the late A. M. Delisle, Shipping Master's fees paid into the Treasury by him in error whilst acting as Collector of Customs at Montreal.....	2,457 29	.....	2,457 29			
Amount required to pay Sir Alex. Galt, for services and expenses during June, July, August and September, 1879, whilst continuing trade negotiations with France, Spain, &c.....	4,058 32	.....	4,058 32			

Appropriation Accounts for Fiscal Year ended 30th June, 1881—Continued.

MISCELLANEOUS—Continued.

ACCOUNT of sums expended, compared with the sums granted, for the Year ended 30th June, 1881, showing the surplus or deficit upon each sub-head of Vote.

Service.	Grant.	Expenditure.		Expenditure compared with Grant.	
				Less than Estimated.	More than Estimated.
	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
To cover expenses connected with the Civil Service Commission.....	10,000 00				
Attendance fees, travelling expenses, &c, paid members of Commission.....		7,469 19			
Paid for other services.....		244 00			
Telegrams.....		35 07			
Stationery, printing, paper, books, &c.....		1,887 96			
Total Expenditure.....			9,636 22		
Balance unexpended.....				363 78	
Amount required to cover travelling expenses of Niagara Falls Commissioners, and cost of procuring survey and plan of land in the immediate vicinity of the Falls. <i>g</i>	1,000 00		300 85	699 15	
Amount required to cover payments made to Hon. Hector Fabre for expenditure connected with special services in France.....	2,931 11		2,931 11		
To enable the Department of Inland Revenue to pay law costs incurred in certain cases..... <i>h</i>	1,800 00				
In connection with Excise.....		918 09			
do slides & booms.....		506 76			
Total Expenditure.....			1,424 85		
Balance unexpended.....				375 15	
To repay Mr. Geo. G. Dunstan for expenses incurred in connection with the preparation of the Tariff...	453 75		453 75		
To enable the Department of Marine and Fisheries to pay legal expenses incurred in the case of the Queen <i>vs.</i> Bourassa.....	* 78 90			78 90	
To pay Major Herbert, "B" Battery, compensation for loss of property caused by fire at the Tête du Pont Barracks, Kingston.....	550 00		550 00		
Payment of gratuity to Lady Cartier, Governor General's warrant No. 26	500 00		500 00		

* This amount was paid 30th September, 1881, under authority of Governor General's warrant.

Appropriation Accounts for Fiscal Year ended 30th June, 1881—Continued.

MISCELLANEOUS—Concluded.

ACCOUNT of sums expended, compared with the sums granted, for the Year ended 30th June, 1881, showing the surplus or deficit upon each sub-head of Vote.

Service.	Grant.	Expenditure.		Expenditure compared with Grant.	
				Less than Estimated.	More than Estimated.
	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
Enquiry respecting alleged clandestine introduction of arms into Canada, Governor General's warrant No. 33.....	1,000 00	.....	461 00	539 00	
For amount granted in aid of the sufferers by the fire in Quebec City, Governor General's warrant No. 35	10,000 00	.....	10,000 00		

I certify that this account has been examined under my directions and is correct.

Examined,
JOHN GORMAN.

J. L. McDOUGALL,
Auditor-General.

OTTAWA, 13th Dec., 1881.

a. SIR.—In reply to your letter of the 2nd instant, I have the honor to inform you as follows:—

1st. As regards the discrepancy between grant and expenditure for the *Canada Gazette* and miscellaneous printing, your letter having been referred to the Queen's Printer, that officer reports that he thought a small over vote better than a deficiency to be made up by Orders in Council and supplementary estimates.

* * * * *

I have the honor to be, Sir,
Your obedient servant,

EDOUARD J. LANGEVIN,
Under Secretary of State.

J. L. McDOUGALL, Esq.,
Auditor-General.

OTTAWA, 22nd November, 1881.

b. SIR,—In handing you herewith statement showing amount expended on account "Army and Navy Commutation" (a sub-head of Miscellaneous Appropriations) I beg to state that the expenditure is contingent upon the number of officers serving in Canada, who are not members of officers messes, and as this Department must

necessarily be in ignorance of the probable number when making estimates, the sum asked for can only be an approximate one.

The expenditure in this instance has been less than usual, leaving a balance of appropriation unexpended of \$2,250.33.

I have the honor to be, Sir,

Yours, &c., &c.,

J. JOHNSON,

Commissioner of Customs.

J. L. McDougall, Esq.,
Auditor-General.

OTTAWA, 13th December, 1881.

c. SIR,—In reply to your communication of the 2nd inst., requesting to be informed of the causes of the difference between the expenditure and the sums granted for fiscal year ended 30th June last, on account of such votes under the head of "Miscellaneous," as are under the control of this Department, I beg to state the expenditure on account of the North-West Territories Appropriation for the past year has not been so large as expected owing, 1st. To the small attendance of pupils at some of the schools, consequently small salaries having to be paid the Teachers. 2nd. The erection of bridges not having been carried on to the extent anticipated. 3rd. The opening of the three new registration districts, and the appointment of Registrars having been deferred until late in December last.

* * * * *

I have the honor to be, Sir,

Your obedient servant,

LINDSAY RUSSELL,

Acting Deputy of the Minister of the Interior.

J. L. McDougall, Esq.,
Auditor-General.

OTTAWA, 13th December, 1881.

d. SIR,—In reply to your communication of the 2nd instant., &c., &c., &c.

* * * * *

With regard to the under-expenditure of Keewatin appropriation, no explanation can be given.

For the first few years the sum of \$5,000 has been annually granted; this amount was as usual estimated by the Lieutenant-Governor last year, and proved to be in excess of the amount required.

The emergencies that might arise, in which to take action would necessitate expenditure, render it necessary that he should have funds at his disposal.

* * * * *

I have the honor to be, Sir,

Your obedient servant,

LINDSAY RUSSELL,

Acting Deputy Minister of the Interior.

J. L. McDougall, Esq.,
Auditor-General.

OTTAWA, 13th December, 1881.

e. SIR,—In reply to your letter of the 2nd instant, I have the honor to inform you as follows:—

* * * * *

2nd. As regards the vote to meet the expenditure estimated to be required to put in force the Act respecting the traffic in intoxicating liquors, it is difficult to make a nearer estimate, as it was quite impossible to foresee the number of petitions that might be presented under that Act.

I have the honor to be, Sir,
Your obedient servant,

EDOUARD J. LANGEVIN,
Under Secretary of State.

J. L. McDougall, Esq.,
Auditor-General.

OTTAWA, 13th December, 1881.

f. SIR,—In reply to your communication of the 2nd instant, &c., &c., &c.

* * * * *

Owing to certain claims for compensation being held over for further enquiry the whole amount voted "to compensate members of the Mounted Police Force for injuries received in discharge of duty," was not expended.

I have the honor to be, Sir,
Your obedient servant,

LINDSAY RUSSELL,
Acting Deputy Minister of the Interior.

J. L. McDougall, Esq.,
Auditor-General.

OTTAWA, 3rd December, 1881.

g. SIR,—I beg to acknowledge the receipt of yours of the 2nd. I return the enclosure with the observation which you request. I propose to ask, when the estimates are being made up, to have the amount re-inserted, and perhaps a large amount.

Your obedient servant,

J. L. McDougall, Esq.,
Auditor-General.

A. CAMPBELL.

MEMO.—The remainder of the amount was not expended, because the service for which it was voted has not yet been completed. It was in course of being carried out when the balance of the money was withdrawn from my credit by the Auditor-General.

A. CAMPBELL.

OTTAWA, 6th December, 1881.

h. SIR,—I have the honor to acknowledge the receipt of your communication of the 2nd inst., asking for explanations relative to the difference between the vote for law costs and the expenditure, and to inform you that I have no information to offer in connection therewith.

I have the honor to be, Sir,
Your obedient servant,

E. MIALL,
Acting Commissioner.

J. L. McDougall, Esq.,
Auditor-General.

OTTAWA, March 29th, 1881.

SIR,—I would be obliged by you sending me a statement showing the number of days service rendered to date by the Canadian Pacific Railway Commission, the daily rate of remuneration in each case, and the total amount already received by each person connected with the above Commission.

I have the honor to be, Sir,

Your most obedient servant,

J. L. McDOUGALL,

Auditor-General.

N. F. DAVIN, Esq.,

Secretary, C. P. R. Commission.

PACIFIC RAILWAY COMMISSION ROOMS,

OTTAWA, 5th April, 1881.

SIR,—I have the honor to acknowledge your favor of the 29th ult., as to the number of days service by this Commission and other matters.

The Commissioners instruct me to say that the number of days service up to, and including the 31st March, ult., is two hundred and eighty-eight days; that the rate of remuneration, if fixed, has not been communicated to the Commissioners, and that they will cause to be forwarded to you forthwith a statement showing the total amount received by each person to whom any payment has been made on behalf of the Commissioners, whether such person be connected with it or not, as well as the object for which each payment has been made.

I have the honor to be, Sir,

Your obedient servant,

NICHOLAS FLOOD DAVIN,

Secretary.

J. L. McDOUGALL, Esq.,

Auditor-General.

OTTAWA, 6th April, 1881.

SIR,—I should like to have the statements requested in my letter, and which you are to render in a few days, of the items of accounts making up sums for which cheques were given before repaying the banks the cheques issued last month. Please send also authority for the remunerations of the Commissioners. Your own was, I think, fixed by Order in Council, but I have no recollection of any reference to theirs in an order. It is important that no delay should exist in repaying the Bank.

I have the honor to be, Sir,

Your obedient servant,

J. L. McDOUGALL,

Auditor-General.

N. F. DAVIN, Esq.,

Secretary, Pacific Railway Commission.

CANADA PACIFIC RAILWAY COMMISSION,

OTTAWA, 6th April, 1881:

SIR,—I have replied to your letter, saying I would send items as requested, and on the other points in your letter just to hand.

My remuneration was fixed by Order in Council at five dollars a day and my expenses.

I have the honor to be, Sir,

Your obedient servant,

NICHOLAS FLOOD DAVIN,

Secretary.

J. L. McDOUGALL, Esq.,

Auditor-General.

OTTAWA, 7th April, 1881.

SIR,—You have not understood what I should like to have, which is the account of each person showing that he was entitled to receive the amount which was paid to him.

I explained to the Chairman yesterday, what is required, and the reason for requiring it.

I have the honor to be, Sir,

Your most obedient servant,

J. L. McDOUGALL,

Auditor-General.

N. F. DAVIN, Esq.,

Secretary, Pacific Railway Commission.

CANADA PACIFIC RAILWAY COMMISSION,

OTTAWA, 8th April, 1881.

SIR,—The Commissioners desire me to say, in answer to yours of yesterday, that they are not able to show that either of them is entitled to anything.

They have had no intimation that their services are to be remunerated.

In the case of Mr. Clark and Mr. Keefer, they have drawn a little less than the amount of their actual expenses. In the case of Mr. Miall, he has had his expenses, and also an advance, it being assumed that the Government intends to make some allowance, against which this advance would be charged.

I have written you already as to my own case. If your remarks apply to any persons other than the Commissioners, if you will be good enough to name them, I will endeavor to supply any further information required.

I have the honor to be, Sir,

Your obedient servant,

NICHOLAS FLOOD DAVIN,

Secretary.

J. L. McDOUGALL, Esq.,

Auditor-General.

OTTAWA, 9th April, 1881.

SIR,—I understood from your Chairman that he intended to communicate with the Secretary of State for the purpose of having the allowance to the Commissioners determined. The Order in Council on the subject would perhaps dispose of the travelling expenses as well as of the services.

Advances on account of services should not be made until the rate of remuneration for them has been fixed.

I have the honor to be, Sir,

Your obedient servant,

J. L. McDOUGALL,

Auditor-General.

N. F. DAVIN, Esq.,

Secretary, Pacific Railway Commission.

OTTAWA, 9th June, 1881.

SIR,—On examination of the expenditure on this account to the 31st May last, as shown by the cheques, I find that payments have been made as per the following memo:—

G. M. Clarke.....	\$2,050 00
S. Keefer.....	1,450 00
E. Miall.....	1,600 00
N. F. Davin.....	2,084 50

\$7,184 50

To subordinate officers, witnesses, &c.....	\$ 4,556 21
Total expenditure to 31st May.....	\$11,740 71
Balance available.....	759 29
Amount voted.....	\$12,500 00

When an advance is made to an officer of any of the Departments, for travelling or living expenses, he is required to furnish a statement in detail of the disposition of the advance, supported as far as practicable by vouchers.

Probably the same rule would be expected to prevail with all expenditure of Government money for the purpose. If so, vouchers should be furnished for all payments made on this account, and in such form as to give the proper classification of the expenditure in my report.

I shall be obliged by your attending to this matter at an early day.

There is no Order in Council authorizing the payment to the Commissioners of allowances for services. As payment has been made on that account to one of the Commissioners, I would ask that the authority of Council be procured before the close of the fiscal year.

I have already taken up these points in communicating with you, but again refer to them, as the fiscal year is so near its close.

Should you have any doubt about the requirements of the Audit Act in any particulars, I shall be glad to give further explanations by letter or verbally.

I have the honor to be, Sir,

Your obedient servant,

J. L. McDOUGALL,
Auditor-General.

N. F. DAVIN, Esq.,
Secretary, Pacific Railway Commission.

OTTAWA, 27th April, 1881.

SIR,—In reference to the statements and vouchers for the expenditure on account of the Civil Service Commission, I have to request that you will furnish the following:—

1. A statement of the cheques issued since the 28th March last, for the purpose of repaying the banks.
2. The cheques drawn by you from the commencement of the audit, as none have yet been received at this office.
3. The account in full of each member of the Commission, as rendered by him. Charges made for travelling expenses, board, &c., should be given in detail with dates.

If all the expenditure on account of the Commission has been made, and if cheques have been given for the whole of it, I should cause the cancellation of the balance of the credit on your application.

I have the honor to be, Sir,

Your obedient servant,

J. L. McDOUGALL,
Auditor-General.

M. J. GRIFFIN, Esq.,
Secretary, Civil Service Commission,
Ottawa.

NOTE.—Statements and cheques asked for in paragraphs 1 and 2 have since been received.

TORONTO, 19th May, 1881.

SIR,—I regret that owing to a continuance of my crippled condition I was unable to attend to your note received in Ottawa.

* * * * *

As to the cheques, three accounts have been sent into your office already; one by myself, one by Mr. Mingaye, in my absence, and a third, if I remember rightly by myself. The name and amount were given in each case. The only cheque issued since were those on the last credit, the accounts for which I sent you, or rather gave you at Ottawa. As to the correctness of the accounts of members of the Commission, I assume they are correct, but could not audit them without a correspondence, for which I have neither an inclination nor time.

As to the cancelling of the balance of the credit, that is an affair for the Commission, which is still sitting or still engaged in its work, to decide upon.

* * * * *

I am so pressed with work here that it is out of the question for me to have another hand in the business of the Commission.

Yours, in haste.

MARTIN J. GRIFFIN.

J. L. McDougall, Esq.,
Auditor-General.

Appropriation Accounts for Fiscal Year ended 30th June, 1881—Continued.

CUSTOMS.

ACCOUNT of sums expended, compared with the sums granted, for the Year ended 30th June, 1881, showing the surplus or deficit upon each sub-head of Vote.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Estimated.	More than Estimated.
	\$ cts.	\$ cts.	\$ cts.	\$ cts.
Ontario	219,735 00	223,567 29	.....	3,832 29
Quebec	193,890 00	195,229 20	.....	1,339 20
New Brunswick	92,005 00	91,220 45	784 55	
Nova Scotia	107,405 00	108,045 16	.....	640 16
Manitoba	13,000 00	12,649 59	350 41	
North-West Territories	4,000 00	3,836 65	163 35	
British Columbia	23,600 00	21,880 27	1,719 73	
Prince Edward Island	22,930 00	21,890 92	1,039 08	
Inspection	18,000 00	15,847 11	2,152 89	
Miscellaneous	15,000 00	11,196 89	3,803 11	
Board of Experts and Outside Detective Service	15,000 00	12,340 78	2,659 22	
Total Grant.....	724,565 00		12,672 84	5 811 65
Total Expenditure.....		717,704 31	5,811 65	
Unexpended Balance.....			6,860 69	

Customs duties.....	\$18,406,092 13
do net revenue from seizures.....	27,978 30

EXTRA PAYMENTS TO CUSTOMS OFFICERS.

By Marine and Fisheries Department—

H. A. Hood, Collector for Yarmouth, returns of wrecks.....	\$50 00
E. O'Brien do Windsor, N.S. do	42 00
James Ross do Margaree, N.S. do	4 00
R. Benoit do Arichat do	22 00
W. R. Mingaye do Kingston do	50 00
J. J. Fox do Magdalen Islands do	6 00
Jos. Wilson do Sault Ste Marie do	45 00

By Department of Inland Revenue—

For payments of commission on excise duties collected, see Inland Revenue Report, page 211.

I certify that this account has been examined under my directions and is correct.

J. L. McDOUGALL,
Auditor-General.

Examined,
GEO. T. AUMOND.

Appropriation Accounts for Fiscal Year ended 30th June, 1881—Continued

CUSTOMS—Continued

OUTSIDE SERVICE.

Ports.	Salaries.	Con- tingencies.
Ontario.	\$ cts.	\$ cts.
Amherstburg.....	3,125 00	241 24
Belleville.....	2,700 00	455 36
Brantford.....	2,500 00	292 95
Brighton.....	600 00	154 20
Brockville.....	3,200 00	582 09
Chatham.....	2,750 00	291 13
Clifton.....	9,708 32	2,485 32
Cobourg.....	2,300 00	225 12
Colborne.....	800 00	11 98
Collingwood.....	900 00	133 71
Cornwall.....	1,400 00	99 87
Cramahe.....	400 00	146 73
Darlington.....	1,750 00	156 34
Dover.....	1,650 00	262 69
Dundas.....	1,000 00	135 75
Dunnville.....	1,400 00	48 03
Fort Erie.....	4,466 66	469 10
Galt.....	800 00	49 95
Gananoque.....	900 00	686 33
Goderich.....	1,700 00	103 20
Guelph.....	3,066 65	279 30
Hamilton.....	18,750 00	3,460 39
Hope.....	2,400 00	212 91
Kincardine.....	331 10	20 56
Kingston.....	11,366 66	2 110 05
Kingsville.....	900 00	25 00
Lindsay.....	1,000 00	95 25
London.....	8,825 00	1,624 17
Morrisburg.....	1,020 00	174 07
Napanee.....	1,900 00	175 82
Newcastle.....	700 00	20 00
Niagara.....	1,300 00	143 40
Oakville.....	1,558 33	290 06
Oshawa.....	1,350 00	72 40
Ottawa.....	8,529 03	1,835 39
Owen Sound.....	1,000 00	54 00
Paris.....	1,000 00	17 73
Penetanguishene.....	675 00	8 34
Peterboro.....	1,000 00	157 94
Pictou.....	1,500 00	179 03
Prescott.....	5,425 00	527 83
Prince Arthur's Landing.....	1,841 66	31 11
*Rowan.....	125 00	11 50
St. Catharines.....	3,400 00	362 63
St. Thomas.....	2,800 00	309 94
Sarnia.....	4,916 67	470 30
Saugeen.....	300 00	47 86
Sault Ste. Marie.....	2,900 00	618 05
Stratford.....	2,600 00	171 80
Toronto.....	42,358 31	9,032 81
Trenton.....	500 00	104 99
Carried forward.....	179,388 39	29,628 72

* Made an outport of Dover on 1st October, 1881.

Appropriation Accounts for Fiscal Year ended 30th June, 1881—Continued.

CUSTOMS—Continued.
OUTSIDE SERVICE—Continued.

Ports.	Salaries.	Con-tingencies.
<i>Ontario—Continued.</i>	\$ cts.	\$ cts.
Brought forward.....	179,388 39	29,628 72
Wallaceburg.....	1,600 00	143 06
Whitby.....	1,700 00	73 66
Vindsor.....	8,879 16	611 97
Woodstock.....	1,500 00	37 33
Total.....	\$193,067 55	\$30,499 74
<i>Quebec.</i>		
Bradore Bay.....	600 00	
Clarenceville.....	600 00	80 00
Coaticooke.....	4,700 00	777 56
Dundee.....	1,350 00	150 10
Freighsburg.....	850 00	81 07
Haspé.....	1,800 00	165 03
Hammingford.....	1,100 00	80 00
Lacolle.....	450 00	274 00
Magdalen Islands	1,200 00	60 84
Montreal.....	70,558 63	39,290 48
New Carlisle.....	3,066 26	166 57
Percé.....	1,050 00	82 35
Potton.....	1,400 00	91 09
Quebec.....	34,298 34	12,815 55
Rimouski.....	650 00	34 98
Russeltown.....	1,100 00	112 88
St. Armand.....	1,600 00	129 88
St. Hyacinthe.....	300 00	13 12
St. Johns.....	3,777 13	302 16
Sherbrooke.....	2,900 00	214 66
Sorel.....	500 00	60 00
Stanstead.....	3,461 28	137 54
Sutton.....	1,382 74	60 18
Three Rivers.....	1,000 00	354 78
Total.....	139,694 38	55,534 82
<i>New Brunswick.</i>		
Bathurst.....	1,808 33	121 54
Campo Bello.....	1,100 00	131 76
Caraguet.....	800 00	120 97
Chatham.....	4,000 00	100 23
Dalhousie.....	2,360 00	89 40
Dorchester.....	1,100 00	54 38
Fredericton.....	3,500 00	574 99
Grand Falls.....	1,683 05	33 05
Hillsboro'.....	1,808 33	19 89
McAdam's Junction.....	1,600 00	254 43
Moncton.....	1,600 00	197 28
Carried forward.....	21,359 71	1,697 92

Appropriation Accounts for Fiscal Year ended 30th June, 1881—Continued.

CUSTOMS—Continued.
OUTSIDE SERVICE—Continued.

Ports.	Salaries	Con- tingencies.
<i>New Brunswick—Continued.</i>	\$ cts.	\$ cts.
Brought forward.....	21,359 71	1,697 92
Newcastle.....	3,033 33	27 40
Richibucto.....	2,823 98	121 45
Sackville.....	1,200 00	64 90
Shediac.....	1,000 00	78 38
Shippegan.....	660 00	26 06
St. Andrews.....	3,250 00	282 66
St. George.....	950 00	64 85
St. John.....	40,528 40	5,888 11
St. Stephen.....	4,950 00	360 52
Woodstock.....	2,556 18	296 60
Total.....	82,311 60	8,908 85
<i>Nova Scotia.</i>		
Amherst.....	3,220 00	30 00
Annapolis.....	1,310 00	50 17
Antigonish.....	1,400 00	78 96
Arichat.....	2,230 00	21 70
Baddeck.....	2,100 00	11 34
Barrington.....	830 00	86 54
Bridgetown.....	920 00	
Cornwallis.....	1,970 00	67 23
Digby.....	1,980 00	128 07
Guysboro'.....	2,010 00	96 48
Halifax.....	50,106 41	7,716 02
Liverpool.....	1,500 00	76 37
Lockeport.....	600 00	
Londonderry.....	660 00	4 17
Lunenburg.....	2,044 45	463 65
Margaretsville.....	730 55	26 35
North Sydney.....	2,608 33	28 97
Parrsboro'.....	1,000 00	151 16
Pictou.....	6,025 00	316 00
Port Hawkesbury.....	500 00	53 35
Port Hood.....	710 00	3 96
Port Medway.....	500 00	2 52
Shelburne.....	550 00	10 00
Sydney.....	2,910 00	
Truro.....	1,020 00	87 62
Weymouth.....	1,500 00	67 19
Windsor.....	2,510 00	10 03
Yarmouth.....	4,726 66	285 91
Total.....	98,171 40	9,873 76
<i>Manitoba.</i>		
Winnipeg.....	8,466 67	4,182 92

Appropriation Accounts for Fiscal Year ended 30th June, 1881—Continued.

CUSTOMS—Concluded.

OUTSIDE SERVICE—Concluded.

Ports.	Salaries.	Con- tingencies.
	\$ cts.	\$ cts.
<i>North-West Territories.</i>		
Port McLeod, on account of commission.....		1,853 31
Port Walsh do		1,254 47
Good Mountain do		728 87
Total.....		3,836 65
<i>British Columbia.</i>		
Port of New Westminster.....	5,704 00	491 30
Victoria.....	14,000 00	1,684 97
Total.....	19,704 00	2,176 27
<i>Prince Edward Island.</i>		
Port of Charlottetown.....	15,288 83	1,806 28
Summerside	4,373 32	422 99
Total.....	19,661 65	2,229 27
Inspection of Ports.....	9,200 00	6,647 11
Board of Experts and Outside Detective Service.....		12,340 78
Miscellaneous Contingencies of Head Office, &c.....		11,196 89

OTTAWA, November, 18th 1881.

SIR,—I have the honor to hand you herewith comparative statement of Customs expenditure and appropriation (outside service) for the fiscal year ended 30th June last, and in doing so would point out that the total expenditure has been short of the amount appropriated by \$6,860.69.

In the three Provinces of Ontario, Quebec and Nova Scotia, the estimated expenditure included in the appropriation has been exceeded by an aggregate of \$5,811.65, or a trifle over one per cent. This percentage of excess of expenditure being so small it would be difficult to particularize wherein it occurred, further than that a close examination of the detailed accounts show that it was principally at the large ports, where the increased business necessitated an increased outlay for temporary service; yet it may be added that a difference of a fortnight, more or less, of a season's open navigation would at any time cause a variation in expenditure as compared with amounts estimated as large as has occurred in the accounts now submitted and such variations are consequently uncontrollable, the closest computations in making estimates being liable to be astray from that cause alone.

In all the Provinces and sub-heads, other than those above named, the expenditure has been less than was estimated for, the larger savings having been in *inspection*—caused by some special inspections contemplated and not fully carried out; *miscellaneous*, which is always an uncertain factor, and can only be estimated for approximately; and finally in *Board of Experts and outside Detective Service*, the exigencies of which during the year have not necessitated the full expenditure provided for.

I am, Sir,

Yours, &c., &c.,

J. JOHNSON,

Commissioner of Customs.

J. L. McDougall, Esq.,

Auditor-General.

OTTAWA, December, 22nd 1881.

SIR,—Adverting to your circular of the 15th October last, covering copy of an extract from minutes of the Treasury Board of the 13th *idem*, requiring statement of extra emoluments paid to permanently employed officials, &c., &c.

In conformity therewith I have to report only two instances of such payments having been made to officers of Customs during the fiscal year ended the 30th June last, to—

R. Baker, Halifax, \$50.

E. Inglis, do \$50.

Inadvertently the sanction of these payments by Order in Council was not procured within the year, but since then it had been in the case of the first named, but not in that of the other, he having left the service.

I have the honor to be, Sir,

Yours, &c., &c.,

J. JOHNSON,

Commissioner of Customs.

J. L. McDougall, Esq.,

Auditor-General.

Appropriation Accounts for Fiscal Year ended 30th June, 1881—Continued.

EXCISE.

ACCOUNT of sums expended, compared with the sums granted, for the Year ended 30th June, 1881, showing the surplus or deficit upon each sub-head of Vote.

Service.	—	Grant.	Expendi- ture.	Expenditure compared with Grant.	
				Less than Estimated.	More than Estimated.
	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
Salaries of Officers and Inspectors of Excise	180,000 00				
Improvement of classification, subject to results of Excise examination...	6,000 00				
Additional—Suppression of illicit manufacture of excisable articles...	4,500 00				
		190,500 00			
Salaries of Officers and Inspec- tors appointed by Orders-in- Council	167,738 62				
Wages of Probationary Officers...	21,208 71				
			188,947 33	1,552 67	
Travelling expenses, rent, fuel, sta- tionery, &c.	40,000 00				
Additional amount for contingencies (supplementary)	2,000 00				
Cost of tobacco stamps, &c. (supple- mentary)	12,000 00				
		54,000 00	49,046 15	4,953 85	
To pay Collectors of Customs allow- ance on duties collected by them...	2,000 00				
To pay Collectors of Customs allow- ance (supplementary)	500 00				
		2,500 00	2,525 72		25 72
Preventive service		6,500 00	3,255 24	3,244 76	
To repay Wilson, an officer of Excise, for certain disbursements		750 00	750 00		
Purchase of wood naphtha and simi- lar articles (supplementary)		2,000 00	178 23	1,821 77	
Petroleum Inspection (supplementary)		7,500 00	2,332 36	5,167 64	
Commission on sale of tobacco stamps (supplementary)		1,000 00	542 02	457 98	
		264,750 00	247,577 05	17,172 95	

Excise revenue	\$5,343,022 09
do net revenue from seizures	3,259 68

I certify that this account has been examined under my directions and is correct.

J. L. McDOUGALL,
Auditor-General.

Examined,
GEO. AUMOND.

Appropriation Accounts for the Year ended 30th June, 1881—Continued.

DETAILS OF EXPENDITURE FOR EXCISE SALARIES, 1880-81.

Service.	—	Grant.	Expendi- ture.	Expenditure compared with Grant.	
				Less than Estimated.	More than Estimated.
	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
Inspectors of Inland Revenue—					
Chief Inspector.....		2,600 00	2,400 00	200 00	
Inspectors at \$2,400.....		7,200 00		7,200 00	
do 2,200.....		8,800 00	8,799 96	0 04	
do 2,000.....			4,000 00		4,000 00
do 1,800.....		3,600 00	5,400 00		1,800 00
do 1,200.....		1,200 00	400 00	800 00	
		23,400 00	20,999 96	2,400 04	
Collectors of Inland Revenue—					
At \$1,800.....		5,400 00	5,400 00		
do 1,600.....		1,600 00	1,600 00		
do 1,400.....		12,600 00	11,316 66	1,283 34	
do 1,200.....		7,200 00	8,400 00		1,200 00
do 1,000.....		3,000 00	3,416 60		416 60
do 800.....		2,400 00			
do 800 permanent.....	1,025 70				
do 800 probationary.....	664 38				
		2,100 00	1,690 08	709 92	
do 700.....					
do 700 permanent.....	489 22				
do 700 probationary.....	910 70				
			1,399 92	700 08	
do 600.....		1,800 00	2,200 00		400 00
do 500.....		1,500 00			
do 500 permanent.....	666 64				
do 500 probationary.....	650 43				
			1,317 07	182 93	
do 400.....		1,600 00	1,600 00		
		39,200 00	38,340 33	859 67	
Deputy Collectors and Assistant Col- lectors—					
At \$1,200.....		4,800 00	2,900 00	1,900 00	
do 1,100.....		1,100 00	1,649 96		549 96
do 1,000.....		5,000 00	5,666 64		666 64
do 900.....		1,800 00	1,800 00		
do 800.....			266 64		266 64
do 700.....			2,391 61		2,391 61
do 600.....		1,200 00	200 00	1,000 00	
do 500 probationary.....			505 47		505 47
do 400.....		1,200 00	800 00	400 00	
do 300.....		300 00	300 00		
		15,400 00	16,480 32		1,080 32
Excisemen and Officers—					
At \$1,200.....		2,400 00		2,400 00	
do 1,600.....		15,000 00	23,211 92		8,211 92
do 800.....		20,800 00	20,329 56	470 44	
do 700.....		28,000 00			
do 700 permanent.....	28,099 78				
do 700 probationary.....	1,121 44				
			29,221 22		1,221 22
Carried forward.....		66,200 00	72,762 70	2,870 44	9,433 14

Appropriation Accounts for Fiscal Year ended 30th June, 1881—Continued.

DETAIL OF EXPENDITURE FOR EXCISE SALARIES—*Concluded.*

Vote.	—	Grant.	Expendi- ture.	Expenditure compared with Grant.	
				Less than Granted.	More than Granted.
	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
Brought forward		66,200 00	72,762 70	2,870 44	9,433 14
Excisemen and Officers— <i>Continued.</i>					
At \$600.....		19,800 00			
do 600 permanent.....	17,942 01				
do 600 probationary	2,132 23				
do 500 do		9,000 00	20,074 24		274 24
Unclassified		7,000 00	13,226 48		4,226 48
At \$950, permanent	1,900 00				
do 900 00 do	900 00				
do 750 00 do	524 19				
do 500 00 do	1,000 00				
do 300 00 do	300 00				
do 200 00 do	200 00				
do 166 67 do	166 56				
do 100 00 do	74 97				
do 750 00 probationary	225 81				
do 480 00 do	491 62				
do 360 00 do	360 00				
do 150 00 do	361 65				
do 120 00 do	80 00				
do daily wages do	478 50				
			7,063 30		63 30
		102,000 00	113,126 72		11,126 72
Recapitulation—					
Inspectors.....		23,400 00	20,999 96	2,400 04	
Collectors.....		39,200 00	38,340 33	859 67	
Deputy Collectors, &c.....		15,400 00	16,480 32		1,080 32
Excisemen, &c		102,000 00	113,126 72		11,126 72
Improvement of classification		6,000 00		6,000 00	
Suppression of illicit manufacture of excisable articles.....		4,500 00		4,500 00	
		190,500 00	188,947 33	1,552 67	

I certify that this account has been examined under my directions and is correct.

J. L. McDOUGALL,
Auditor-General.

Examined,
GEO. AUMOND.

Appropriation Accounts for Fiscal Year ended 30th June, 1881—Continued.

CULLING TIMBER.

ACCOUNTS of sums expended, compared with the sums granted, for the Year ended 30th June, 1881, showing the surplus or deficit upon each sub-head of Vote.

Service.	—	Grant.	Expenditure.	Expenditure compared with Grant.	
				Less than Estimated.	More than Estimated.
	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
Quebec Office—					
Supervisor.....		2,000 00	2,000 00		
Deputy Supervisor and Book-keeper.....		1,600 00	1,599 96	0 04	
Cashier.....		1,200 00	1,200 00		
Specification Clerks.....		1,800 00	1,450 00	350 00	
Messenger.....		400 00	400 00		
Specification Clerks (8 months).....		5,100 00	5,100 00		
Assistant Book-keeper.....		1,000 00			
do (temporary).....			999 96	0 04	
Pay of Cullers.....		45,000 00	27,256 71	17,743 29	
Montreal Office—					
Deputy Supervisor.....		800 00	833 32		33 32
Book-keeper and Specification Clerk.....		1,000 00	400 00	600 00	
Pay of Cullers.....		2,500 00	1,186 76	1,313 24	
Sorel—					
Deputy Supervisor.....		200 00			
Book-keeper.....			200 00		
Contingencies—					
Quebec Office..... 4,000 00	2,240 27				
Montreal Office..... 300 00	300 35				
Stationery Office.....	188 85				
Queen's Printer.....	90 13				
		4,300 00	2,819 60	1,480 40	
		66,900 00	45,446 31	21,453 69	

Revenue from Culling Timber..... \$36,176 56

I certify that this account has been examined under my directions and is correct.

J. L. McDOUGALL,
Auditor-General.

Examined,
GEO. AUMOND.

Appropriation Accounts for Fiscal Year ended 30th June, 1881—Continued.

WEIGHTS AND MEASURES AND GAS.

ACCOUNT of sums expended, compared with the sums granted, for the Year ended 30th June, 1881, showing the surplus or deficit upon each sub-head of Vote.

Service.	—	Grant.	Expendi- ture.	Expenditure compared with Grant.	
				Less than Estimated.	More than Estimated.
Salaries of Inspectors and Assistant Inspectors of Weights and Mea- sures.....	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
		40,800 00			
Salaries of officers appointed by Orders in Council	42,811 99				
Wages of Probationary Officers...	588 92		43,400 91		2,600 91
Salaries of Inspectors of Gas.....	8,000 00				
do do (supplementary)	400 00	8,400 00			
Salaries of officers appointed by Orders in Council	8,647 03				
Wages of temporary Caretaker...	150 00		8,797 03		397 03
Rent, fuel, travelling expenses, post- age, stationery, &c.....		23,500 00			
Weights and Measures contin- gencies	16,682 40				
Gas Inspection contingencies.....	5,290 19		21,972 59	1,527 41	
		72,700 00	74,170 53		1,470 53
Revenue from Weights and Measures.....				\$33,946 87	
do Gas Inspection.....				2,159 50	

I certify that this account has been examined under my directions and is correct.

J. L. McDOUGALL,
Auditor-General.

Examined,
GEO. AUMOND.

Appropriation Accounts for Fiscal Year ended 30th June, 1881—Continued.

INSPECTION OF STAPLES.

ACCOUNT of sums expended, compared with the sums granted, for the Year ended 30th June, 1881, showing the surplus or deficit upon each sub-head of Vote.

Service.	—	Grant.	Expenditure.	Expenditure compared with Grant.	
				Less than Estimated.	More than Estimated.
	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
Purchase and distribution of standards of flour, &c.....		3,000 00			
Selection and purchase of flour samples.....	395 90				
Freight, &c., for distribution of flour samples.....	72 25				
Advertising.....	14 55				
Queen's Printer.....	91 03				
			573 73	2,426 27	

I certify that this account has been examined under my directions and is correct.

J. L. McDOUGALL,

Auditor-General.

Examined,

GEO. AUMOND.

Appropriation Accounts for Fiscal Year ended 30th June, 1881—Continued.

ADULTERATION OF FOOD.

ACCOUNT of sums expended, compared with the sums granted, for the Year ended 30th June, 1881, showing the surplus or deficit upon each sub-head of Vote.

Service.	—	Grant.	Expenditure.	Expenditure compared with Grant.	
				Less than Estimated.	More than Estimated.
	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
To meet expenses under the Act.....		10,000 00			
Fees for analysis	6,452 00				
Allowances for retaining fees	1,000 00				
do rent	500 00				
Materials and samples for analysis	197 10				
			8,149 10	1,850 90	

I certify that this account has been examined under my directions and is correct.

J. L. McDOUGALL,

Auditor-General.

Examined,

GEO. AUMOND.

Appropriation Accounts for Fiscal Year ended 30th June, 1881—Continued.

MINOR REVENUE EXPENDITURE.

ACCOUNT of sums expended, compared with the sums granted, for the Year ended 30th June, 1881, showing the surplus or deficit upon each sub-head of Vote.

Service.	—	Grant.	Expendi- ture.	Expenditure compared with Grant.	
				Less than Estimated.	More than Estimated.
	\$ cts.	\$ cts.	\$ ts.	\$ cts.	
Department of Inland Revenue.....		8,000 00			
Bill Stamps.....	294 49				
Union Suspension Bridge.....	600 00				
Ferries—					
Advertising New Edinburgh and Gatineau Ferry.....	30 12				
Advertising Rockliffe and Gatineau Ferry.....	30 13				
Advertising Ottawa and Hull Ferry.....	84 58				
Queen's Printer.....	4 58				
	149 41		1,043 90	6,956 10	
Department of the Interior.....		2,000 00			
Ordnance Lands.....			1,972 49	27 51	
Department of Agriculture—					
Patent Office.....			558 69		558 69
		10,000 00	3,575 08	6,424 92	

Revenue from Bill Stamps.....	\$193,024 73
do Ordnance Lands	50,747 33
Casual Revenue—Patent Fees.....	46,333 12

I certify that this account has been examined under my directions and is correct.

J. L. McDOUGALL,
Auditor-General.

Examined,
F. HAYTER.

AUDIT OFFICE,
OTTAWA, November 23rd, 1881.

SIR,—I forward copies of the statement of your expenditure for outside services which will appear in the Appropriation Accounts for 1880-81, and request that you will favor me with explanations by sub-heads of the causes of difference between expenditure and grant.

The over and under-expenditures on each sub-head are the same as those received with your statement of June expenditure, with two exceptions. The amount shown under Excise contingencies is less than that sent by you by \$1,917.19. Expenditure for maintenance of local offices for 1879-80, which appeared in the Public and Appropriation Accounts for that year, having been calculated after your accounts were closed. The expenditure shown under Preventive Service is greater than that given by you by \$400, amount of a refund made last year after your books were closed, it also having been shown in the Public and Appropriation Accounts for 1879-80.

The Audit Act (Sec. 2) places the appointment of officers and the fixing of their salaries in the hands of the Governor in Council. I think that the wages of all persons not employed under Orders in Council should be charged against Contingencies, and this is the practice of the other Departments. Please let me have your reasons for charging them against Salaries, and also for estimating them under that sub-head in the case of Excise.

I am, Sir,

Your obedient servant,

J. L. McDOUGALL,
Auditor-General.

To the Commissioner of Inland Revenue.

INLAND REVENUE DEPARTMENT,
OTTAWA, December 2nd, 1881.

J. L. McDOUGALL, Esq.,
Auditor-General, Ottawa.

SIR,—I have the honor herewith to return statements of Inland Revenue expenditure compiled by the officers of your Department and to remark in relation thereto, as far as circumstances will allow, the causes of the discrepancy between the respective grants and the expenditure.

1st, UNDER-EXPENDITURE, EXCISE SALARIES, \$1,552.67.

In relation to this item I have only to state that certain changes, contemplated when the Estimates were made up, have only been partially carried out within the limits of the fiscal year—more especially as respects the increase to the Inspectors. As against this saving, however, the cost of supervising the cultivation of tobacco in the Province of Quebec has been somewhat more than has been anticipated, but it must be borne in mind that the revenue derived from Canadian tobacco has, in consequence, been considerably larger than during previous years.

2nd, EXCISE EXPENDITURE.

The under-expenditure has mainly resulted from the fact that a very considerable item for tobacco stamps, rendered necessary under the Inland Revenue Act of 1880, was not paid until July of the following year. A proportionate over-expenditure may be looked for during the year 1881-82 on this account.

3rd, EXCISE COMMISSIONS TO CUSTOMS OFFICERS.

Over-expenditure, \$25.72. This estimate is so close that it requires no explanation, this expenditure being mostly made on commission.

4th, PREVENTIVE SERVICE.

Under-expenditure, \$3,244.76. No accurate estimate can be made for this service. It is essential, however, that funds should be available if required. They are, however, used with great caution.

5th, PURCHASE OF WOOD-NAPHTHA.

This represents payments for Naphtha purchased by the Department, under the 2nd sub-section of the 21st section of the Inland Revenue Act, not yet delivered to the manufacturers, from whom payment is received on delivery. In fact it is the value of goods in transit. As those goods are ordered in smaller quantities and more frequently than was expected, the quantity in transit is proportionately smaller than was estimated.

6th, PETROLEUM INSPECTION.

Under-expenditure, \$5,167.64. The under-expenditure under this head is due to the fact that the Department of Customs have in a measure relieved this Department of the duty of inspecting, in certain ports, petroleum imported from the United States. This service has not yet been fully supplied with new instruments which the manifest defects in the old ones made necessary, and which were estimated for accordingly. A portion of the instruments actually received were not paid for until after the fiscal year 1880-81 had expired.

7th, COMMISSION ON TOBACCO STAMPS.

This being a new vote cannot be more closely estimated.

8th, CANAL SALARIES AND CONTINGENCIES.

Under expended. A small discrepancy is confined to the contingencies which cannot be exactly estimated for.

9th, SLIDE AND BOOM DUES.

These items are given in detail in the statement, which speak for themselves.

10th, CULLING TIMBER.

The expenditure for cullers depends largely upon natural causes. If the season is favorable for floating timber the entire cut may reach the market during the following season of navigation. If otherwise, a considerable quantity necessarily fails to reach its intended destination. Nearly \$18,000 of a discrepancy is due to this cause. The contingencies of the office naturally decrease proportionately. The details of this expenditure are their own explanation.

11th. The minor votes under the head of Inspection of Staples, Adulteration of Food, Minor Revenues, &c., are not sufficiently definite in their character to enable the Department to make a closer approximation.

Referring to your remark respecting the salaries paid to probationary officers and your suggestion that the payments made on that account should appear under the head of contingencies rather than salaries, I have the honor to state that it is quite immaterial to this Department in which category they are placed; but, inasmuch as these payments represent expenditure upon the staff, and that the mode of appointment is merely a matter of convenience enabling the Department to form some estimate of their suitability for permanent employment before they are so appointed by Order in Council, it would seem to the undersigned desirable that the expenditure should appear under the head of salaries from year to year, in order that the actual staff employed may be compared, whenever such comparison may be required.

I have the honor to be, Sir,

Your obedient servant,

E. MIALL,
Acting Commissioner.

Appropriation Accounts for Fiscal Year ended 30th June, 1881—Continued.

INTERCOLONIAL RAILWAY.

ACCOUNT of sums expended, compared with the sums granted, for the Year ended 30th June, 1881, showing the surplus or deficit upon each sub-head of Vote.

Service.	Grant.	Supple- mentary.	Total Grants.	Expendi- ture.	Expenditure compared with Grant.	
					Less than Granted.	More than Granted.
	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
Locomotive power.....	450,000 00	68,000 00	518,000 00	586,998 84	.....	68,998 84
Tramway expenses.....	280,000 00	44,000 00	324,000 00	411,391 76	.....	87,391 76
Maintenance of way and works.....	400,000 00	48,000 00	448,000 00	380,312 89	67,687 11	.....
Station expenses.....	160,000 00	24,000 00	184,000 00	241,194 44	.....	57,194 44
General charges.....	110,000 00	16,000 00	126,000 00	122,141 12	}	13,385 87
Tramway mileage.....	.....	.....	.....	17,244 75		
Amount of verdict and costs in case King vs. Brydges.....	612 00	.....	612 00	567 47	44 53	.....
Unexpended.....	1,400,612 00	200,000 00	1,600,612 00	1,759,851 27	67,731 64	226,970 91
Over-expended.....	.....	.....	.....	.....	.....	67,731 64
						159,239 27

PRINCE EDWARD ISLAND RAILWAY.

Locomotive power.....	56,000 00	.....	56,000 00	45,025 92	10,974 08	.....
Tramway expenses.....	32,000 00	.....	32,000 00	25,823 34	6,176 66	.....
Maintenance of way and works.....	64,000 00	.....	64,000 00	98,301 59	.....	34,301 59
Station expenses.....	22,000 00	.....	22,000 00	22,165 99	.....	165 99
General charges.....	12,000 00	.....	12,000 00	11,806 04	193 96	.....
Unexpended.....	186,000 00	.....	186,000 00	203,122 88	17,344 70	34,467 58
Over-expended.....	.....	.....	.....	.....	.....	17,344 70
						17,122 88

CANADIAN PACIFIC RAILWAY, PEMBINA BRANCH.

Locomotive power.....	64,000 00	.....	64,000 00	85,415 91	.....	21,415 91
Tramway expenses.....	35,000 00	.....	35,000 00	34,186 77	813 23	.....
Maintenance of way and works.....	65,000 00	.....	65,000 00	55,959 22	9,040 78	.....
Station expenses.....	24,000 00	.....	24,000 00	31,133 61	.....	7,133 61
General charges.....	12,000 00	.....	12,000 00	26,422 91	.....	14,422 91
Tramway mileage.....	.....	.....	.....	3,826 56	.....	3,826 56
Unexpended.....	200,000 00	.....	200,000 00	236,944 98	9,854 61	46,798 99
Over-expended.....	.....	.....	.....	.....	.....	9,854 01
						36,944 98

Appropriation Accounts for Fiscal Year ended 30th June, 1881—Continued

WINDSOR BRANCH, INTERCOLONIAL RAILWAY.

ACCOUNT of sums expended, compared with the sums granted, for the Year ended 30th June, 1881, showing the surplus or deficit upon each sub-head of Vote.

Service.	Grant.	Total Grant.	Expenditure.	Expenditure compared with Grant.	
				Less than Granted.	More than Granted.
	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
Maintenance of way and works.....	20,000 00	20,000 00	20,502 26	.....	502 26

Certified,

THOMAS D. TIMS,

Financial Inspector.

FINANCE DEPARTMENT,

OTTAWA, September, 1881.

OTTAWA, 27th October, 1881.

SIR,—I beg to transmit herewith for your information, copy of a letter which addressed on the 24th instant to Mr. C. Schreiber, Chief Engineer of Government Railways, with copy of his reply thereto in reference to the position of the appropriation accounts for operating the several lines of railway as shown by the annexed statements on the 30th June last.

I have the honor to be, Sir,

Your obedient servant,

THOMAS D. TIMS,

Financial Inspector.

J. L. McDougall, Esq.,

Auditor-General.

OTTAWA, 24th October, 1881.

SIR,—I beg to call your attention to the large differences existing between the various sums appropriated by Parliament for operating the several lines of railway owned by the Dominion Government, and the expenditures for that service during the fiscal year ended 30th June last. The figures are as follows:—

1. Intercolonial Railway :

	Excess of Expenditure.	Excess of Appropriation.
Locomotive power	\$68,998 84	
Car expenses.....	87,391 76	
Maintenance of way and works.....		\$67,687 11
Station expenses.....	57,194 44	
General charges, car mileage.....	13,385 87	
Expenses <i>in re</i> King <i>vs.</i> Brydges.....		44 53
	<u>\$226,970 91</u>	<u>\$67,731 64</u>
	67,731 64	

Net excess of expenditure.....\$159,239 27

2. Prince Edward Island Railway :

	Excess of Expenditure.	Excess of Appropriation.
Locomotive power.....		\$10,974 08
Car expenses.....		6,176 66
Maintenance of way and works.....	\$34,301 59	
Station expenses.....	165 99	
General charges		193 96
	<u>\$34,467 58</u>	<u>\$17,344 70</u>
	17,344 70	

Net excesses of expenditure over appropriation.....\$17,122 88

3. Canadian Pacific Railway :

	Excess of Expenditure.	Excess of Appropriation.
Locomotive power	\$21,415 91	
Car expenses		\$ 813 23
Maintenance of way and works.....		9,040 78
Station expenses.....	7,133 61	
General charges.....	14,422 91	
Car mileage.....	3,826 56	
	<u>\$46,798 99</u>	<u>\$9,854 01</u>
	9,854 01	

Net excess of expenditure.....\$36,944 98

4. Windsor Branch Intercolonial Railway :

Excess of expenditure over appropriation for maintenance, \$502.26.

I shall be obliged by your furnishing me, as soon as you can conveniently do so, with whatever explanations you may desire to offer in regard to the matter for the information of the Auditor-General.

I have the honor to be, Sir,
Your most obedient servant,

THOMAS D. TIMS,
Financial Inspector.

J. SCHREIBER, Esq.,
Chief Engineer of Government Railways.

GOVERNMENT RAILWAYS IN OPERATION.
OFFICE OF THE CHIEF ENGINEER,
OTTAWA, 26th October, 1881.

DEAR SIR.—In reply to your letter of the 24th inst., upon the subject of the excess of expenditure over the various sums appropriated for operating the Government Railways during the year 1880-81, I have to say that the excess of expenditure upon the Intercolonial Railway is due to the very large increase in the volume of traffic.

Upon the Prince Edward Island Railway it is due to the fact of a large quantity of steel rail renewals having been made, which were not in contemplation at the time the estimates were prepared for submission to Parliament.

Upon the Canadian Pacific Railway it is due to the volume of traffic being very much in excess of what it was anticipated it would be when the estimate was prepared for Parliament.

I am,

Yours truly,

COLLINGWOOD SCHREIBER.

Chief-Engineer.

THOMAS D. TIMS, Esq.,
Financial Inspector.

APPENDIX A.

INTERCOLONIAL RAILWAY.

No. 1.—SUMMARY of Expenditure for the Year ended 30th June, 1881.

DR.	\$ cts.	\$ cts.
To Amount of Cheques issued by Railway Department, at Moncton, during the year.....	2,843,091 19	
Paid at Ottawa, F. B. Smith, sub-contractor section 12, Inter-colonial Railway.....	1,894 50	
Paid in England for steel rails, &c.....	83,669 95	
Stationery Department per account.....	35 34	
		2,928,690 98
CR.		
By Working expenses	1,759,851 27	
Capital expenditures.....	608,732 80	
Subsidy to Steamer "City of St. John"	9,600 00	
Stores.....	149 812 03	
Back charges.....	360,165 49	
Rails loan account.....	7,977 26	
Open accounts.....	33,152 13	
		2,928,690 98

No. 2.—SUMMARY of Receipts, for Year ended 30th June, 1881.

DR.	\$ cts.	\$ cts.
To Gross deposits in Bank of Montreal :—		
Moncton, during year 1880-81.....	2,119,379 98	
Deposited at Ottawa.....	14,403 94	
Transferred to debit of Windsor Branch at Ottawa.....	10,971 45	
		2,144,755 37
CR.		
By Gross Revenue accrued :—		
Passenger traffic.....	\$545,114 48	
Freight do	1,113,872 21	
Mails and sundries.....	101,407 23	
		1,760,393 92
Back charges paid during year.....	360,165 49	
Credited open accounts.....	24,195 96	
		2,144,755 37

No. 3.—SUMMARY of Cash Account for Year ended 30th June, 1881.

DR.	\$ cts.	\$ cts.
To balance on hand, 30th June, 1880.....	18,068 83	
Gross receipts from stations during year.....	\$1,820,422 66	
Other receipts during year.....	289,733 12	
		2,110,155 78
CR.		
By Gross deposits to credit of Receiver-General during year.....	2,119,379 98	
Balance on hand, 30th June, 1881.....	8,844 63	
		2,128,224 61

APPENDIX A—INTERCOLONIAL RAILWAY—*Continued.*

No. 4—SUMMARY of General Stores Account for Year ending 30th June, 1880

Dr.	\$ cts.	\$ ct
To Balance on hand, 30th June, 1880.....		163,889 0
Gross Purchases during year.....	897,705 46	
Less—Gross issues do	747,893 43	149,812 0
Balance on hand, 30th June, 1881.....		313,701 0
Consisting of—		
Rails, valued at.....	47,719 69	
Fastenings.....	19,310 44	
Other stores.....	246,670 93	313,701 0

No. 5.—Open Accounts, Year ending 30th June, 1881.

Dr.	\$ cts.	\$ ct
To Net Balances, outstanding 30th June, 1881.....	179,103 11	
Expenditures during year 1880-81 (per Statement No. 1).....	33,152 13	
Less—Receipts during year (per Statement No. 2).....	212,255 24	
	24,195 96	
Net Balance, 30th June 1881.....		188,059 0
Debit Balances, 30th June, 1881 (per Statement No. 6).....	221,215 00	
Credit do do	33,155 72	188,059 0

No. 6—BALANCE SHEET, 30th June, 1881.

Dr.	\$ cts.	\$ ct
Cash.....	8,844 63	
Stations.....	56,932 35	
Spring Hill Coal Company.....	18 39	
Acadia Coal Company.....	2,606 67	
Intercolonial Coal Company	5,529 00	
Rents account.....	3,198 81	
Intercolonial Express Company.....	1,872 08	
Suspense account.....	2,791 92	
James Harris & Co.....	9 30	
Steel Company of Canada.....	12,882 18	
Prince Edward Island Steam Navigation Company.....	117 28	
James Coleman.....	100 00	
Spring Hill and Parrsboro' Railway	3,171 99	
Western Counties Railway—		
General account.....	15,857 35	
Traffic account.....	1,657 42	
	17,514 77	
Windsor Branch Railway.....	225 59	
Windsor and Annapolis Railway (old account).....	6,746 58	
Punchard, Clark & Co.....	7,652 34	
Carried forward.....	130,213 83	

APPENDIX A—INTERCOLONIAL RAILWAY—*Continued.*No. 6.—BALANCE SHEET, 30th June, 1881—*Continued.*

Dr.	\$	cts.	\$	cts.
Brought forward.....	130,213	83		
Since Edward Island Railway.....	317	86		
t. Martin's and Upham Railway.....	4,122	39		
lgin Branch Railway.....	726	10		
ent Northern Railway.....	57	00		
anadian Pacific Railway (old account).....	5,219	66		
indsor and Annapolis Railway (new account).....	1,587	78		
anada Southern Railway.....	0	17		
lbert Railway.....	27	86		
reat Western Railway.....	2	00		
redit Valley Railway.....	9	00		
anadian Pacific Railway (new account).....	271	42		
t. Paul, Minneapolis and Manitoba Railway.....	8	00		
ohn Sutton.....	100	00		
oldbrook Mills.....	1,967	41		
alifax Rolling Mills.....	36	83		
N. Pouliot.....	352	20		
eamer "City of St. John".....	1,744	41		
orris Best.....	302	95		
McKean.....	0	44		
R. Bruce.....	12	00		
V. B. Vatterlein.....	98	00		
estern Union Telegraph Company.....	2,442	52		
ontreal Telegraph Company.....	6	00		
Deveber.....	76	00		
ugar Refinery, Moncton.....	3,456	04		
ecord & Boyer.....	21	18		
Skeffington.....	100	00		
Patterson.....	10	30		
ova Scotia Government.....	280	45		
ova Scotia Forge Company.....	1,546	64		
elaware and Hudson Canal Company.....	16	75		
J. Babang & Co.....	16	00		
& F. Burpee.....	3	93		
Peters.....	493	00		
Greenfield.....	6	10		
Wetmore.....	85	00		
ohn Starr.....	62	00		
A. Jones.....	258	50		
Mitchell.....	6,500	00		
ost Office Department.....	24,214	41		
epartment of Militia and Defence.....	4,233	72		
epartment of Agriculture.....	641	72		
epartment of Marine and Fisheries.....	43	80		
orchester Penitentiary.....	12	52		
epartment of Justice.....	810	45		
ssistant Engineer, Department of Public Works.....	30	77		
O. Fish.....	86	31		
Forbes.....	82	18		
apital suspense account.....	28,501	35		
	221,215	00		
ess—Credit Balances—				
Chatham Branch Railway.....	372	71		
Halifax and Cape Breton Railway.....	53	81		
Grand Trunk Railway (general account).....	6,694	75		
do do (traffic account).....	14,266	14		
Accident Insurance Company.....	11,505	21		
G. & G. Flewelling.....	31	61		
A. McBean.....	0	76		
R. McKean.....	8	00		
Allan Brothers.....	19	20		
Carried forward.....	32,952	19		

APPENDIX A—INTERCOLONIAL RAILWAY—*Continued.*No. 6.—BALANCE SHEET, 30th June, 1881—*Continued.*

Dr.		\$	cts.	\$	cts.
Brought forward.....	32,952 19	221,215	00		
<i>Less—Credit Balances—Continued.</i>					
A. Grant.....	2 70				
Washburn Car Wheel Company.....	71 90				
Colonel Laurie.....	17 25				
Clish, Crowe & Co.....	111 68				
		33,155	72		
General Stores.....				188,059	28
				313,701	00
				501,760	30
Cr.					
Dominion account.....				501,760	30

THOS. D. TIMS,
Financial Inspector.

FINANCE DEPARTMENT,
OTTAWA, September 1881.

APPENDIX B.

PRINCE EDWARD ISLAND RAILWAY.

No. 7.—SUMMARY of Expenditure for Year ending 30th June, 1881.

DR.	\$	cts.	\$	cts.
o Payment by cheque at Charlottetown during year.....			231,499	66
CR.				
y Charged as follows—				
Working expenses.....	203,122	88		
Open accounts.....	28,376	78		
			231,499	66

No. 8.—SUMMARY of Receipts for Year ending 30th June, 1881.

DR.		
o Revenue accrued during year—		
Passenger traffic	57,188	30
Freight do	65,326	13
Mails and sundries	8,617	00
		131,131 43
Receipts on open accounts		20,817 72
		151,949 15
CR.		
y Gross deposits to credit of Receiver-General during year.....		151,949 15

No. 9.—SUMMARY of Cash Account for Year ending 30th June, 1881.

DR.		
o Balance, 30th June, 1880.....		820 37
Gross receipts during year		152,178 11
		152,998 48
CR.		
y Deposits to credit of Receiver-General during year	151,949	15
Balance on hand, 30th June, 1881.....	1,049	33
		152,998 48

APPENDIX B—PRINCE EDWARD ISLAND RAILWAY—*Continued.*

No. 10.—SUMMARY of General Stores Account, Year ending 30th June, 1881

DR.	\$	cts.	\$	cts.
To Balance on hand, 30th June, 1880			70,617	96
CR.				
By Gross issues during year	81,193	80		
Less—Gross receipts during year	76,233	89	4,959	91
Balance, 30th June, 1881.....			65,658	00
Consisting of—				
Rails and fastenings on hand	31,755	62		
Ordinary stores.....	33,104	05		
Fuel	798	41	65,658	00

No. 11.—OPEN ACCOUNTS for Year ending 30th June, 1881.

CR.				
By Net balance outstanding, 30th June, 1880.....			14,032	10
Transfer from Receipts (per Statement No. 8).....			20,817	70
			34,849	80
Transfer from Expenditure (per Statement No. 7).....	28,376	78		
do Stores (do do 10).....	4,959	91	33,336	60
Net credit balance of Open Accounts, 30th June, 1881, per Rail- way Balance Sheet, No. 12.....			1,513	20

No. 12.—BALANCE SHEET per Railway Books, 30th June, 1881.

CR.				
Open Accounts—				
By Credit balances—				
Accident Insurance	2,507	68		
New Locomotive Suspense Account.....	4,300	00	6,807	
Less—Debit balances—				
Cash.....	1,049	33		
Stations.....	989	82		
Canadian Engine Company	666	35		
Post Office Department.....	2,016	00		
Militia Department.....	218	55		
Suspense Account.....	354	42	5,294	
Net Credit balance.....			1,513	
Dominion Account.....			64,144	
			65,658	
DR.				
To Stores Account.....			65,658	

FINANCE DEPARTMENT,
OTTAWA, September, 1881.

THOMAS D. TIMS,
Financial Inspector.

APPENDIX C.

CANADIAN PACIFIC RAILWAY—PEMBINA BRANCH.

No. 13—SUMMARY of Expenditure for Year ended 30th June, 1881.

Dr.	\$ cts.	\$ cts.
To Gross payments by cheque at Winnipeg.....		1,054,075 94
Cr.		
By Working expenses	236,944 98	
Back charges	718,341 74	
Open accounts	98,789 22	
		1,054,075 94

No. 14—SUMMARY of Receipts for Year ended 30th June, 1881.

Dr.		
To Gross deposits to credit of Receiver-General at Winnipeg.....	1,017,688 86	
Amount collected at Ottawa—		
From J. Ryan.....	15,005 84	
Upper & Co.....	15,165 56	
C. B. Secord, &c.....	2,194 47	
Whitehead	96 00	
	32,461 87	
Cr.		1,050,150 73
By Back charges repaid	718,341 74	
Revenue accrued.....	294,076 09	
Refund to J. Ryan, amount twice charged him.....	2,985 00	
do Kavanagh, Upper & Murphy	3,400 00	
Open accounts.....	31,347 90	
		1,050,150 73

No. 15—OPEN ACCOUNTS, 30th June, 1881.

Dr.		
To Balance 30th June, 1880.....		40,174 18
Expenditures per Statement No. 13.....	98,789 22	
Less—Receipts do No. 14.....	31,347 90	
		67,441 32
Balance, 30th June, 1881 (per Statement No. 16).....		107,615 50

**APPENDIX C—CANADIAN PACIFIC RAILWAY, PEMBINA
BRANCH—Continued.**

No. 16—BALANCE SHEET, per Railway Books, 30th June, 1881.

Dr.		\$	cts.	\$	cts.
To Debit Balances—					
Canadian Pacific Railway Company.....		110,415	94		
Chicago, Milwaukee and St. Paul Railway.....		196	11		
Central Vermont Railway.....		83	15		
St. Boniface Junction.....		24	07		
St. Boniface Ticket Agent.....		241	67		
Delaware and Hudson Canal Company		4	32		
St. Paul and Duluth Railway.....		4	34		
		110,969 60			
Less—Credit Balances—					
Contract No. 15.....	3,331 20				
Michigan Central Railway	22 90				
		3,354	10		
				107,615	5
Cr.					
By Dominion account.....				107,615	5

THOS. D. TIMS,
Financial Inspector.

FINANCE DEPARTMENT,
OTTAWA, September, 1881.

APPENDIX D.

WINDSOR BRANCH, INTERCOLONIAL RAILWAY.

No. 17.—SUMMARY of Expenditure for Year ended 30th June, 1881.

DR.	\$ cts.	\$ cts.
To Gross payments by Railway Accountant.....		24,731 07
CR.		
By Working expenses.....	20,502 26	
Stores.....	3,537 79	
Open accounts	691 02	
		24,731 07

No. 18.—SUMMARY of Receipts for the Year ended 30th June, 1881.

DR.		
To Gross deposits to credit of Receiver General		28,541 73
CR.		
By Revenue accrued.....	17,462 84	
Transfer to credit of Intercolonial Railway, open accounts	10,971 45	
Transfer to Windsor Branch, open accounts.....	107 44	
		28,541 73

No. 19.—OPEN ACCOUNTS for Year ended 30th June, 1881.

DR.		
To Balance, 30th June, 1880.....		2,765 00
Transfer from expenditure (per Statement No. 17).	691 02	
Less—Transfer from receipts (per Statement No. 18).....	107 44	
		583 58
Balance, 30th June, 1881.....		3,348 58
Consisting of balances at debit of Windsor and Annapolis R.R. ...	1,978 74	
Intercolonial Railway.....	1,369 84	
		3,348 58

THOMAS D. TIMS,
Financial Inspector.

FINANCE DEPARTMENT,
OTTAWA, September, 1881.

FINANCE DEPARTMENT,

OTTAWA, 27th October, 1881.

SIR,—I have the honor to transmit you herewith the undermentioned summaries of the transactions of the several lines of railway owned and operated by the Dominion Government during the year ended 30th June, 1881:—

A. INTERCOLONIAL RAILWAY.

- No. 1. Gross expenditures.
 2. Gross receipts.
 3. Cash account.
 4. General stores.
 5. Open accounts.
 6. Balance sheet of railway books.

B. PRINCE EDWARD ISLAND RAILWAY.

- No. 7. Gross expenditure.
 8. Gross receipts.
 9. Cash account.
 10. General stores.
 11. Open accounts.
 12. Balance sheet of railway books.

C. CANADIAN PACIFIC RAILWAY.

- No. 13. Gross expenditures.
 14. Gross receipts.
 15. Open accounts.
 16. Balance sheet of railway books.

D. WINDSOR BRANCH, INTERCOLONIAL RAILWAY.

- No. 17. Gross expenditure.
 18. Gross receipts.
 19. Open accounts.

I further enclose the following appropriation statements:—

Intercolonial Railway, capital account.

“ “ working expenses.

Prince Edward Island Railway, working expenses.

Canadian Pacific Railway, working expenses.

Windsor Branch, Intercolonial Railway, working expenses.

The results of the year's operations may be briefly stated as follows:—

I. THE INTERCOLONIAL RAILWAY.

The capital expenditure for year 1880-81, under various

subheads, amounted to.....	\$ 608,732 80
Outlay as per last year amounts.....	38,365,719 64

Total cost to 30th June, 1881.....	\$38,974,452 44
------------------------------------	-----------------

The appropriation account shows that there were expenditures on capital account in excess of the grants for the year, to the extent of \$12,444.01; and on the other hand, that of the gross amount voted under various subheads there remained \$171,512.53 unexpended on the 30th June last.

Explanations in reference to the appropriation accounts are appended to the several statements.

1. Working Expenses.

The cost of operating the Intercolonial Railway for year ended 30th June, 1881, was.....	\$1,759,851 27
The appropriation for the same period was.....	1,600,000 00
Expended in excess of appropriation.....	\$ 159,851 27
In 1880-81 the working expenses, as already stated, were	\$1,759,851 27
In 1879-80 they were	1,603,429 71
Increase in 1880-81.....	\$ 156,421 56

2. Revenue.

In 1880-81 the revenue accrued was	\$1,760,393 02
In 1879-80 the amount was.....	1,506,298 48
Increase in 1880-81	\$ 254,094 54

The excess of revenue over working expenses in 1880-81 was \$541.75; and in 1879-80 the working expenses exceeded the revenue by the sum of \$97,131.23.

3. Stores.

The stock of stores on hand 30th June, 1881, was valued at	\$313,701 06
On the 30th June, 1880, the amount was	163,889 03
Increase in 1880-81.....	\$149,812 03

4. Open Accounts.

On the 30th June, 1881, there were outstanding balances amounting in the aggregate to.....	\$188,059 28
At the same date in 1880 the amount was	179,103 11
Increase in 1880-81.....	\$ 8,956 17

I may here state that the open accounts include the sum of \$28,501.35, advanced in 1880-81, on account of extension to West's wharf, the vote under that head being only available in 1881-82.

II. PRINCE EDWARD ISLAND RAILWAY.

There being no outlays on capital account during the year 1880-81, the total cost of equipment of the line amounting to \$3,466,588.57, remains as it stood on the 30th June, 1880.

1. Working Expenses.

For 1880-81 were.....	\$203,122 88
The appropriation amounted to.....	186,000 00
Excess of expenditure.....	\$ 17,122 88
As already stated the expenses of operating the line in 1880-81 were.....	\$203,122 88
In 1879-80.....	164,640 55
Increase in 1880-81.....	\$ 38,482 33

2. Revenue.

In 1880-81 was.....	\$131,131 43
In 1879-80.....	113,851 11
Increase in 1880-81.....	\$ 17,280 32

3. Stores.

The value of stores in hand was decreased from \$70,617.99 on the 30th June, 1880, to \$65,658.08 at same date in 1881.

4. Open Accounts.

In consequence of there being an unsettled account opened in 1879-80 under the head of "New Locomotive Suspense Account," as explained in last year's report, the open accounts show a net credit balance on the 30th June last, of \$1,513.21.

III. CANADIAN PACIFIC RAILWAY.

The returns under this head only include operations to the 30th April last, the Canadian Pacific Railway Company having assumed possession on the 1st May.

There being a number of accounts in dispute and remaining unsettled between the Traffic and Construction Departments, when the books were closed to the 30th June, amounting in all to \$9,187.53, I have treated the whole sum as being in suspense pending the final adjustment of the accounts during the current fiscal year.

The revenue accrued during the ten months ended 30th April, 1881, as shown by the railway books, amounted to..... \$291,498 06

Of which in suspense..... 9,187 53

\$282,310 53

To which has been added balance paid in 1880-81 by former contractors for traffic accrued prior to transfer of Pembina Branch to Government in February, 1880. 11,765 56

\$294,076 09

The working expenses accrued were..... 236,944 98

Excess of receipts..... \$ 57,131 11

2. Open Accounts.

The debit balances on the 30th June, 1881, were..... \$110,969 60

The credit balances were..... 3,354 10

Net balances outstanding 30th June..... \$107,615 50

It will be noticed the debit balances include \$110,415.94 charged to the Canadian Pacific Railway Company for stores, &c., transferred to them with the line on the 1st May last, under agreement with Government.

IV. WINDSOR BRANCH, INTERCOLONIAL RAILWAY.

The cost for maintenance of the branch in 1880-81 was \$20,502.26, being an excess of \$502.26 over the appropriation for that service.

The earnings of the branch in 1880-81 were.....	\$21,216 53
Less, deducted for over credit in 1879-80.....	3,753 69

Net revenue for 1880-81..... \$17,462 84

Leaving an excess of working expenses over earnings for the year of \$3,039.42.

V. GROSS REVENUES AND WORKING EXPENSES.

In 1880-81 and 1879-80 respectively, the entire revenues and working expenses of all the lines operated by the Dominion Government, were as under.—

1880-81.	Revenues.	Working Expenses.
Intercolonial Railway.....	\$1,760,393 92	\$1,759,851 27
P. E. Island Railway.....	131,131 43	203,122 88
Canadian Pacific Railway.....	294,076 09	236,944 98
Windsor Branch.....	17,462 84	20,502 26
	<u>\$2,203,064 28</u>	<u>\$2,220,421 39</u>
In 1879-80 the corresponding totals were.....	1,739,137 25	1,851,489 26
	<u>\$ 463,927 03</u>	<u>\$ 368,932 13</u>

The gross increase in revenues accrued in 1880-81 over the preceding year being.....	\$463,927 03
And the increases in working expenses.....	368,932 13

Leaves a net difference in favor of 1880-81 of... \$ 94,994 90

On the other hand the foregoing figures show that whereas the gross working expenses exceeded the revenues in 1879-80 to the extent of... \$112,352 01

The corresponding excess in 1880-81 was only..... 17,357 11

Balance in favor of 1880-81 as before shown \$ 94,994 90

VI. RAILS LOAN ACCOUNT.

There was a transfer made to this account in the Dominion Ledger on the 30th June last, for the value of 419 tons 17 cwt. 3 qrs. 20 lbs. old rails loaned to the Albert Railway by the Intercolonial Railway, and amounting to \$7,977.26.

VII. BAD AND DOUBTFUL DEBTS.

I would again respectfully suggest that authority be given to write off debts known to be hopelessly bad, and which appear unchanged from year to year in the railway balance sheets; and that steps be taken to collect or otherwise dispose of all doubtful debts.

VIII. CREDIT ACCOUNTS.

Where running accounts are deemed necessary, I would strongly recommend that settlements be promptly exacted for the future, at least once a month. If this rule were strictly followed, much labor and many vexatious complications experienced in adjusting the accounts would be avoided, and the number of bad debts reduced to the minimum.

IX. RENEWALS.

Appended to this report are, copy of a letter which I addressed to the Chief Engineer, with copy of his reply in reference to a change which I have suggested in the system of dealing with the cost of renewals of engines and cars in the books of the Intercolonial Railway; by which it will be noticed that my suggestion will be carried out in the current year.

X. CONCLUDING REMARKS.

It affords me much pleasure to bear testimony to the very careful and efficient manner in which the accounts are kept, and the fiscal business generally is conducted in the Head Offices as well as in the several branches of the Railways inspected during the past year.

I have the honor to be, Sir,

Your most obedient servant,

THOMAS D. TIMS,

Financial Inspector.

J. L. McDougall, Esq.,
Auditor-General.

OTTAWA, 24th October, 1881.

SIR,—I deem it my duty to call your attention to what I consider an improper manner of dealing with the cost of renewing engines and cars in the books of the Intercolonial Railway Department at Moncton.

Under the present system, when engines and cars require renewal, they are either sold or broken up and the proceeds placed to credit of an old material account in the books of the Stores department. The payments for new engines and cars to replace those disposed of, are charged to the old material account in the books of the Stores Department only, and towards the end of the fiscal year when stock is taken, the cost of the new engines and cars being merged in the general readjustment of the stores account which then takes place, all transactions connected with renewals entirely disappear, owing to the surplus or the deficit as the case may be, being written off in the stores books, and in fact never figure at all in the railway accounts of the year in which they occur.

In my opinion, all these transactions should pass through the books and returns of the Mechanical Department from month to month, as they arise, and be entirely eliminated from the store's account, with which they really have no connection, until old materials are valued and handed over to that Department for disposal, when credit should be given, therefore, to the Mechanical Department, which, in its turn, should be charged with the outlays for renewals, and show in its books and its returns the true expenditure for which it is alone responsible, from month to month, instead of, as at present, including therein, the cost only of repairs actually effected in the railway workshops.

I have the honor to be, Sir,

Your obedient servant,

THOMAS D. TIMS,

Financial Inspector.

C. SCHREIBER, Esq.,
Chief Engineer of Government Railways.

GOVERNMENT RAILWAYS IN OPERATION,
OFFICE OF THE CHIEF ENGINEER,
OTTAWA, 25th October, 1881.

DEAR SIR,—In reply to your letter of yesterday's date, I beg to say that the system you complain of in connection with renewals of rolling stock, has prevailed for many years, and when the new organization took place, in 1878, the practice was continued, and it appears to me the results are the same as if treated in the manner you suggest. At the same time I admit the method you propose for treating the matter is the true one, and in the future it shall be carried out.

Yours truly,

COLLINGWOOD SCHREIBER,

Chief Engineer.

THOMAS D. TIMS, Esq.,
Financial Inspector.

Appropriation Accounts for Fiscal Year

RAILWAYS AND

ACCOUNT of sums expended, compared with the sums granted, on account deficit upon each

Service.	Grant, Staff.	Expenditure.		Total.	Expenditure compared with Grant.	
		Salaries.	Accounts.		Less than Granted.	More than Granted.
STAFF.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
Lachine	34,000 00	32,372 74	6,655 25	39,027 99	.....	5,027 99
Beauharnois..... \$15,000						
Supplementary ... 2,400						
	17,400 00	15,513 01	2,146 92	17,659 93	.....	259 93
Cornwall.....	13,500 00	14,930 55	243 05	15,173 60	.....	1,673 60
Williamsburg	7,500 00	7,272 54	299 81	7,572 35	.....	72 35
Welland	60,000 00	44,445 67	11,952 37	56,398 04	3,601 96	
Port Maitland.....						
Burlington Bay.....	300 00				300 00	
Trent	2,500 00	1,916 65	573 28	2,489 93	10 07	
St. Anne's.....	2,000 00	2,380 44	172 58	2,553 02		553 02
Carillon and Grenville	11,000 00	11,978 25	1,080 93	13,059 18		2,059 18
Rideau.....	26,500 00	24,075 67	1,949 04	26,024 71	475 29	
Culbute	700 00	941 16	21 69	962 85		262 85
St. Ours	1,600 00	1,377 50	364 47	1,741 97		141 97
Chambly..... \$11,000						
Supplementary ... 2,900						
	13,900 00	9,998 61	3,951 86	13,950 47		50 47
St. Peter's.....	700 00	914 00	45 58	959 58		259 58
	191,600 00	168,116 79	29,456 83	197,573 62	4,387 32	10,360 94

Appropriation, Staff and Repairs, \$385,720; Expenditure, Staff and Repairs, \$352,227.25; Balance Amount of receipts realized in 1880-81, \$339,081.14.

I certify that this account has been examined under my directions and

Examined,

JOHN B. LYNCH.

a. Estimates for repairs are only approximate.

ended 30th June, 1881—Continued.

CANALS (REVENUE).

of CANALS, for the Year ended 30th June, 1881, showing the surplus or sub-head of Vote.

Service.	Grant, Repairs.	Expenditure.		Total.	Expenditure, compared with Grant.	
		Wages.	Accounts.		Less than Granted.	More than Granted.
REPAIRS.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
Lachine.....\$10,000						
Supplementary ... 9,900	19,900 00	9,306 24	10,582 09	19,888 33	11 67	
Beauharnois\$ 8,000						
Supplementary ... 2,800	10,800 00	6,029 87	4,740 80	10,770 67	29 33	
Cornwall	6,000 00	4,041 50	1,482 60	5,524 10	475 90	
Williamsburg.....\$ 4,000						
Supplementary ... 1,000	5,000 00	2,351 78	2,668 95	5,020 73		20 73
Welland.....	70,000 00	38,187 60	30,940 52	69,128 12	871 88	
Port Maitland	25,000 00		121 41	121 41	24,878 59	
Burlington Bay.....	15,000 00				15,000 00	
Trent	2,520 00	1,063 39	1,170 11	2,233 50	286 50	
St. Anne's.....	3,000 00	1,072 28	2,185 64	3,257 92		257 92
Carillon and Grenville.....	8,000 00	5,671 51	2,405 40	8,076 91		76 91
Rideau.....	8,000 00	3,615 44	5,011 56	8,627 00		627 00
Culbute						
St. Ours.....\$ 1,000						
Supplementary ... 300	1,300 00	486 72	813 05	1,299 77	0 23	
Chamblly.....\$10,000						
Supplementary ... 9,600	19,600 00	11,398 99	9,306 18	20,705 17		1,105 17
St. Peter's						
	194,120 00	83,225 32	71,428 31	154,653 63	41,554 10	2,087 73

unexpended (a), \$33,492.75.

is correct.

J. L. McDOUGALL,
Auditor-General.

Appropriation Accounts for Fiscal Year ended 30th June, 1881—Continued.

SALARIES AND CONTINGENCIES OF CANAL OFFICERS.

ACCOUNT of sums expended, compared with the sums estimated, for the Year ended 30th June, 1881, showing the surplus or deficit upon each sub-head of Vote.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Estimated.	More than Estimated.
Collectors of Canal Tolls, at the following salaries—	\$ cts.	\$ cts.	\$ cts.	\$ cts.
At \$1,800.....	1,800 00	1,600 00	1,800 00	1,600 00
do 1,600.....	1,400 00	1,400 00		
do 1,400.....	1,200 00	1,200 00		
do 1,200.....	3,000 00	3,000 00		
do 900.....	900 00	900 00		
do 850.....	850 00	850 00		
do 800.....	800 00	800 00		
do 750.....	1,500 00	1,500 00		
do 720.....	720 00	720 00		
do 600.....	1,800 00	1,800 00		
do 500.....	1,000 00	1,000 00		
do 200.....	600 00	600 00		
	15,570 00	15,370 00	200 00	
Other Officers, at the following salaries—				
At \$1,000.....	1,000 00	1 000 00		
do 900.....	900 00	900 00		
do 800.....	1,600 00	800 00	800 00	
do 750.....	750 00	750 00	750 00	
do 700.....	700 00	1,189 26		459 26
do 600.....	1,800 00	1,200 00	600 00	
do 500.....	1,500 00	1,000 00	500 00	
do 400.....	400 00	400 00		
do 300.....	600 00	600 00		
do 200.....	200 00	200 00		
	9,450 00	7,289 26	2,160 74	
Temporary Officers—				
At \$700.....		210 74		
do 600.....		600 00		
do 500.....		499 92		
Daily wages.....		1,189 50		
		2,500 16		2,500 16
Inspector.....	1,400 00	1,400 00		
Total salaries.....	26,420 00	26,559 42		139 42
Contingencies.....	6,200 00	4,509 40	1,690 60	
	32,620 00	31,068 82	1,551 18	

I certify that this account has been examined under my directions and is correct.

Examined,
GEO. AUMOND.

J. L. McDOUGALL,
Auditor-General.

Appropriation Accounts for Fiscal Year ended 30th June, 1881—Continued.

COLLECTION OF SLIDE AND BOOM DUES.

ACCOUNT of sums expended, compared with the sums granted, for the Year ended 30th June, 1881, showing the surplus or deficit upon each sub-head of Vote.

Service.	—	Grant.	Expenditure.	Expenditure compared with Grant.	
				Less than Estimated.	More than Estimated.
	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
Ottawa Agency—					
Crown Timber Agent.....		2,600 00	2,600 00		
Assistant do		1,800 00	1,800 00		
Clerks		6,000 00			
do permanent.....	3,600 00				
do temporary.....	2,190 00				
			5,790 00	210 00	
Timber Counter, Boatman, Dep.					
Slide Master and Messenger....		1,445 00			
Timber Counter.....	480 00				
Boatman.....	454 00				
Deputy Slide Master.....	85 00				
Messenger	400 00				
			1,419 00	26 00	
Quebec Agency—					
Crown Timber Agent.....		2,600 00	2,600 00		
Assistant do		1,500 00	1,500 00		
Clerk.....		1,000 00	1,100 00		100 00
St. Maurice Agency—					
Agent		200 00	200 00		
Timber Counters		600 00		600 00	
Saguenay Agency—					
Agent		400 00		400 00	
Contingencies—					
Ottawa Agency.....\$2,000 00	1,068 46				
Quebec Agency..... 300 00	136 80				
St. Maurice Agency... 200 00					
Timber Counters (temporary) St. Maurice Agency.....	378 50				
Minor works..... 100 00					
Stationery Office.....	173 23				
Queen's Printer.....	34 58				
		2,600 00	1,791 57	808 43	
		20,745 00	18,800 57	1,944 43	

I certify that this account has been examined under my directions and is correct.

J. L. McDOUGALL,
Auditor-General.

Examined,
GEO. AUMOND.

Appropriation Accounts for Fiscal Year ended 30th June, 1881—Continued.

PUBLIC WORKS—REVENUE.

ACCOUNT of sums expended, compared with the sums granted, on account of
SLIDES AND BOOMS, for the Year ended 30th June, 1881, showing the
surplus or deficit upon each sub-head of Vote.

Service.	—	Grant.	Expendi- ture.	Expenditure compared with Grant.	
				Less than Estimated.	More than Estimated.
	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
REPAIRS AND WORKING EXPENSES— SLIDES AND BOOMS.					
Saguenay Works Staff		900 00			
Paid salaries of Superintendent and Assistants			853 68	46 32	
Saguenay works, Repairs		6,500 00			
Paid Labor.....	5,908 47				
Timber.....	62 20				
Hardware.....	38 65				
Blacksmith work.....	50 50				
Postage.....	1 80				
Travelling expenses	12 50				
J. Rosa, salary.....	80 00				
Subsistence.....	30 00				
Travelling expenses.....	26 27				
			6,210 39	289 61	
		7,400 00	7,064 07	335 93	
St. Maurice Works Staff.....		14,500 00			
Paid Salaries of Superintendent and staff.....	11,944 91				
Travelling expenses	417 70				
Sustenance.....	1,274 30				
Rents.....	372 50				
Taxes.....	2 90				
Water rates.....	6 50				
Horse hire.....	52 00				
Postage and telegrams.....	12 51				
Stationery.....	100 52				
Copying	24 00				
Sundry accounts.....	785 57				
			14,993 41		493 41
St. Maurice Works, Repairs.....		7,500 00			
Paid Carpenters, laborers, &c., wages.....	1,710 71				
Hardware.....	254 93				
Lumber.....	1,122 85				
Sustenance of employés.....	487 80				
Horse hire.....	14 00				
Sundry minor accounts.....	4 14				
H. F. Perley, trav'lng expenses	55 50				
O. Dionne do	47 44				
H. Merrill do	31 15				
Copying.....	102 75				
			3,831 27	3,668 73	
		22,000 00	18,824 68	3,668 73	493 41
Deduct over-expended				493 41	
Balance unexpended.....				3,175 32	

Appropriation Accounts for Fiscal Year ended 30th June, 1881—Continued.

PUBLIC WORKS—REVENUE—Continued.

ACCOUNT of sums expended, compared with the sums granted, on account of SLIDES AND BOOMS for the year ended 30th June, 1881, showing the surplus or deficit upon each sub-head of Vote.

Service.	—	Grant.	Expenditure.	Expenditure, compared with Grant.	
				Less than Estimated.	More than Estimated.
	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
Ottawa River Works, Staff.....		20,000 00			
Paid Salaries of Staff.....	16,833 04				
Wages of laborers.....	226 72				
Hardware.....	297 47				
Lumber.....	199 24				
Boats.....	189 60				
Stone.....	16 00				
Services of tug placing booms.....	15 00				
Freight.....	74 23				
Rent.....	109 00				
Daily Citizen.....	6 00				
Ottawa "Directory".....	4 00				
Sundry disbursements.....	460 01				
Travelling expenses.....	585 15				
A. McDougall, repairing booms.....	12 25				
R. Quain, repairing roads.....	5 50				
G. Mortimer, stationery.....	29 55				
J. Durie & Son do.....	23 30				
Thos. McGoe, land.....	250 00				
L. W. P. Coutlee, legal services re purchase of land from T. McGoe.....	133 49				
			19,469 55	530 45	
Ottawa River Works, Repairs.....	12,500 00				
Balance brought from 1879-80.....	1,661 60				
		14,161 60			
Paid Wages of laborers.....	3,012 30				
Hardware.....	594 83				
Blacksmith work, Coulonge Slides.....	111 54				
Lumber.....	5,102 74				
Stone.....	43 78				
Freight.....	3 90				
Provisions.....	198 78				
Travelling expenses.....	61 58				
A. McDougall, repairing Joachim Slides.....	28 92				
H. Grant, repairing High Falls Dumoine.....	114 00				
R. Rowan, repairing booms Petawawa.....	678 04				
D. Noonan, fencing Government property.....	55 84				
Blankets.....	98 13				
R. Abbott, services as Inspector J. Harvey, do.....	39 70				
J. B. Arial, painting Slide Master's house.....	360 24				
	49 95				
Carried forward.....	10,554 27	34,161 60	19,469 55	530 45	

Appropriation Accounts for Fiscal Year ended 30th June, 1881—Continued.

PUBLIC WORKS—REVENUE—Continued.

ACCOUNT of sums expended, compared with the sums granted, on account of SLIDES AND BOOMS, for the Year ended 30th June, 1881, showing the surplus or deficit upon each sub-head of Vote.

Service.	—	Grant.	Expenditure.	Expenditure compared with Grant.	
				Less than Estimated.	More than Estimated.
		\$ cts.	\$ cts.	\$ cts.	\$ cts.
Brought forward.....	10,554 27	34,161 60	19,469 55	530 45	
Ottawa River Works—Continued.					
Paid E. Reid, repairing Mountain Station.....	670 40				
J. B. Beaulieu, repairing booms, South Nation works.....	94 86				
Advertising.....	30 40				
Queen's Printer.....	4 92				
			11,354 85	2,806 75	
		34,161 60	30,824 40	3,337 20	
Newcastle Works, Staff.....		1,000 00			
Paid H. Deacon, services as Slide Master.....	150 00				
W. H. Hall do do	318 75				
M. H. Talbot, copying.....	30 75				
T. McKinnon do	29 50				
			529 00	471 00	
Newcastle Works Repairs, amount of Appropriation.....	1,000 00				
Balance brought from 1879-80.....	555 61				
	1,555 61				
Less amount lapsed 30th Sept.....	555 61	1,000 00		1,000 00	
		2,000 00	529 00	1,471 00	
PIERS BELOW QUEBEC.					
General repairs and maintenance, Staff—					
Paid J. U. Francoeur, maintenance of buoys, Richelieu River...	393 75				
W. Goulette, salary as Boom Master.....	50 00				
Labor removing and replacing booms.....	32 05				
			475 80		475 80
Repairs.....		11,000 00			
Amount paid on general account—					
F. M. Hamel, salary as Engineer.....	\$674 43				
J. Rosa, services as Engineer.....	161 45				
Sundry persons as Draughtsmen.....	385 00				
R. Steckel, for instruments.....	809 00				
Carried forward...	2,020 88	11,000 00	475 80		475 80

Appropriation Accounts for Fiscal Year ended 30th June, 1881—Continued.

PUBLIC WORKS—REVENUE—Continued.

DETAILS of sums expended, compared with the sums granted, on account of
SLIDES AND BOOMS, for the Year ended 30th June 1881, showing the
surplus or deficit upon each sub-head of Vote.

Service.		Grant.	Expendi- ture.	Expenditure compared with Grant.	
				Less than Estimated.	More than Estimated.
PIERS BELOW QUEBEC—Continued.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
Brought forward.....	2,020 88	11,000 00	475 80		475 80
Repairs—general acc't—Con.					
J. A. Langlois, stationery	13 15				
T. F. Roy, preparing re- port.....	25 00				
Ottawa Citizen, copies of statutes.....	9 00				
Repairing philosophical instruments.....	10 25				
Travelling expenses.....	200 43				
Sustenance.....	71 00				
Telegrams.....	3 95				
Sundries.....	7 75				
	2,361 41				
Bagotville Pier—					
Labor.....	996 21				
Timber.....	421 96				
Hardware.....	226 18				
Stone.....	173 60				
Piledriver.....	50 00				
Wood.....	214 85				
Rent of ground.....	5 00				
Sundries.....	20 66				
Freight.....	3 82				
Travelling expenses.....	65 88				
J. Tremblay, services.....	23 80				
J. Rosa do.....	28 50				
	2,230 46				
Cedars Pier—					
Labor.....	732 50				
Timber.....	150 00				
Cutting wood.....	34 00				
Rent of ground.....	5 00				
Blacksmithing.....	3 40				
Teaming.....	29 00				
M. Lapointe, correspond- ence.....	16 00				
P. D. Coutlee, travelling expenses.....	7 85				
C. J. Giroux do.....	24 50				
A. Gobeil do.....	47 14				
	1,049 39				
Tadoussac, construction of Dams—					
Labor.....	\$376 68				
Timber.....	35 59				
Travelling.....	4 00				
J. Rosa, salary.....	100 00				
do sustenance.....	37 50				
do travelling.....	27 50				
do postage, &c.....	0 87				
	582 14				
Carried forward.....	6,223 40	11,000 00	475 80		475 80

Appropriation Accounts for Fiscal Year ended 30th June, 1881—Continued.

PUBLIC WORKS—REVENUE—Continued.

ACCOUNT of sums expended, compared with the sums granted, on account of SLIDES AND BOOMS, for the Year ended 30th June, 1881, showing the surplus or deficit upon each sub-head of Vote.

Service.	—	Grant.	Expendi- ture.	Expenditure compared with Grant.	
				Less than Estimated.	More than Estimated.
PIERS BELOW QUEBEC—Continued.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
Brought forward.....	6,223 40	11,000 00	475 80	.....	475 80
St. Famille, Pier—					
Labor..... 386 84					
Timber..... 35 17					
Stone..... 27 50					
Rent..... 5 00					
Smithwork..... 0 40					
Sundries..... 6 52					
Travelling expenses..... 3 73					
	465 16				
St. Dominique, Pier—					
A. Gobeil, travelling ex- penses..... 37 54					
P. Boulay, travelling ex- penses..... 16 65					
	54 19				
Rivière du Loup, freight.....	8 80				
L'Islet Pier, freight.....	50 82				
Eboulement Pier—					
Labor..... 244 80					
Timber..... 30 00					
Freight..... 3 00					
	277 80				
St. Jean, Isle d'Orleans—					
Labor.....	470 93				
St. Laurent, Isle d'Orleans—					
Labor.....	456 82				
St. Thomas Pier—					
Labor.....	104 52		8,112 44	2,887 56	
		11,000 00	8,588 24	2,887 56	475 80
Deduct over-expended.....				475 80	
Balance unexpended.....				2,411 76	

I certify that this account has been examined under my directions and is correct.

J. L. McDOUGALL,
Auditor-General.

Examined,
J. H. P. GIBSON.

OFFICE OF THE AUDITOR GENERAL,
OTTAWA, February 8th, 1881.

SIR,—With reference to your application, No. 823, in favor of Thos. McGoey, for land purchased, I shall feel obliged if you furnish me with the certificate of the officer who made the appraisement of the value of the land in question.

By referring to sec. 33, Audit Act, you will observe the necessity of such certificate accompanying an application for payment.

I have the honor, &c.,

J. L. McDUGALL,
Auditor-General.

G. F. BAILLAIRGÉ, Esq.,
Deputy Minister of Public Works.

DEPARTMENT OF PUBLIC WORKS,
OTTAWA, 12th February, 1881.

SIR,—In reply to your letter of the 8th instant, with reference to the price proposed to be paid for the purchase of land at the Gatineau Station from Mr. Thomas McGoey, I beg to transmit to you herewith, copy of a memorandum endorsed on back of Public Works file No. 4,093, by the Superintendent of the Ottawa River Works, in which he states that the price asked for the said land (\$250) is, in his opinion, a reasonable one.

The original of that memorandum is in the hands of the Minister of Justice, being required by him, with other papers, for the preparation of the necessary deed of transfer.

I am, Sir,
Your obedient servant,

F. H. ENNIS,
Secretary.

J. L. McDUGALL, Esq.,
Auditor-General.

OTTAWA RIVER WORKS OFFICE,
OTTAWA, 24th March, 1880.

SIR,—In accordance with instructions contained in your letter of the 16th inst., I have made enquiries as to the cost of a piece of land required for station-house, &c., at the Gatineau.

The land in question is shown on the accompanying sketch, and has a frontage of 140 feet on the river and an average depth of 75 feet.

The price asked by Mr. McGoey is \$250, as per his letter of the 22nd instant, enclosed.

The right of access to and from the station-house by the ways at present in use over the adjoining lands owned by Mr. McGoey, should be included in the deed, should the Government decide to purchase the land.

I have the honor to be, Sir,
Your obedient servant,

J. B. BROPHY,
Engineer superintending Ottawa River Works.

S. CHAPLEAU, Esq.,
Secretary of Public Works.

Memorandum from Ottawa River Works Office.

OTTAWA, 10th February, 1881.

To F. H. ENNIS, Esq.,
Secretary Public Works,
Ottawa.

The following was endorsed on No. 4,093.

"MR. BROPHY,—Cannot access to the works or to the river be had from the property proposed to be purchased without trespassing on the adjoining property—if not why? Is \$250 reasonable?"

"G. F. B.

"May 4th, 1880."

To which the following answer was endorsed on same document (No. 4,093.)

"OTTAWA, 24th June, 1880.

"Access at all time cannot be had to the property proposed to be acquired without passing over Mr. McGoey's adjoining lands. Of course, during winter the place might be approached from the ice on the river, but it is necessary that a road during the working season should be kept open for the passage of workmen and the transportation of ropes, chains, tools, &c. *In my opinion \$250 might not be considered too much for the land and the right of way, some 1,365 feet, to the public road—it being understood that the \$250, when paid, will cover and extinguish all claims Mr. McGoey may have against the Department for privileges granted by him up to the date of transfer.*

"If Mr. McGoey's offer be accepted a description of land will be furnished for deeds of transfer.

"GEORGE P. BROPHY."

Appropriation Accounts for Fiscal Year ended 30th June, 1881—Continued.

PUBLIC WORKS—REVENUE—Continued.

ACCOUNT of sums expended, compared with the sums granted, on account of MAINTENANCE OF TELEGRAPHS, for the Year ended 30th June, 1881, showing the surplus or deficit upon each sub-head of Vote.

Service.		Grant.	Expendi- ture.	Expenditure compared with Grant.	
				Less than Estimated.	More than Estimated.
	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
TELEGRAPH LINES, BRITISH COLUMBIA, via NANAIMO AND POINT GREY.					
Amount of appropriation.....	21,300 00	29,721 70			
Balance from 1879-80, available..	421 70				
Supplementary vote.....	8,000 00				
Paid Salaries and wages of oper- ators, assistants, line re- pairers, laborers, &c.....	20,435 45				
Sustenance, board & supplies	2,196 82				
Freight and express charges.	1,273 57				
Travelling expenses	835 45				
Iron, ironwork and black- smithing.....	682 41				
Telegraph poles.....	464 50				
Use of steam launch.....	252 00				
Telegraph wire.....	655 98				
Services of oxen.....	79 50				
Hire of boats.....	103 25				
Gas.....	30 20				
Coal.....	12 00				
Furniture.....	47 12				
Painting.....	67 85				
Carpenters.....	12 00				
Brackets and insulators.....	531 91				
Printing forms.....	252 10				
Postage and stationery.....	110 06				
Telegrams.....	61 06				
Rent.....	106 00				
Chemicals and sundry other disbursements.....	342 18				
H. Gisborne, advance.....	200 00				
F. N. Gisborne, advance.....	100 00				
F. N. Gisborne, salary as Superintendent.....	208 32				
Department of Marine and Fisheries, for services of str. "Sir J. Douglas" ...	737 10				
J. Walsh, copying.....	5 00				
			29,801 83		80 13
Telegraph Lines, Prince Edward Island.....		2,000 00		2,000 00	

I certify that this account has been examined under my directions and is correct.

J. L. McDOUGALL,
Auditor-General.

Examined,
J. H. P. GIBSON.

Appropriation Accounts for Fiscal Year ended 30th June, 1881.—Continued.

PUBLIC WORKS—REVENUE—Continued.

ACCOUNT of sums expended, compared with the sum granted, on account of
AGENT AND CONTINGENCIES, for the Year ended 30th June, 1881, show-
ing the surplus or deficit upon each subhead of Vote.

Service.	—	Grant.	Expenditure	Expenditure compared with Estimate.	
				Less than Estimated.	More than Estimated.
	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
Agent and Contingencies—					
British Columbia.....		4,000 00			
Paid B. W. Pearse, salary to 15th					
July..... <i>a</i>	272 03				
E. C. Baker, salary as Accoun- tant.....	391 00				
J. Y. Creighton, salary as Clerk.	200 00				
J. Smith, salary as Messenger....	45 00				
Tracing cloth.....	18 00				
Stove and fixtures.....	29 00				
Stationery..... <i>b</i>	9 37				
Printing..... <i>c</i>	12 50				
Admiralty map.....	12 50				
Press copy books.....	11 00				
Carriage hire.....	4 00				
Water.....	8 00				
Hon. J. W. Trutch for 9 months services as Agent.....	675 00				
Freight.....	3 50				
			1,690 90	2,309 10	
		4,000 00	1,690 90	2,309 10	

I hereby certify that this account has been examined under my direc-
tions and is correct.

J. L. McDOUGALL,
Auditor-General.

Examined,
J. H. P. GIBSON.

a. By Order in Council, June 14th, 1880, Mr. Pearse's resignation was accepted from 30th of the same month, but being further employed by the Minister of Public Works, his salary was paid to the 15th July, 1880.

b. This stationery was obtained outside of the Government Stationery Office.

c. Printing, done otherwise than through the Queen's Printer.

Appropriation Accounts for Fiscal Year ended 30th June, 1881—Continued.

PUBLIC WORKS—REVENUE—Continued.

ACCOUNT of sums expended, compared with the sums granted, for the Year ended 30th June, 1881, showing the surplus or deficit upon each sub-head of Vote.

Service.	Grant.	Expendi- ture.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
RECAPITULATION.				
EXPENDITURE.				
	\$ cts.	\$ cts.	\$ cts.	\$ cts.
*Slides and Booms—				
Ottawa River Works—Staff. <i>a</i>	20,000 00	19,469 55	530 45	
do do Repairs <i>b</i>	14,161 60	11,354 85	2,806 75	
Saguenay do Staff. <i>c</i>	900 00	853 68	46 32	
do do Repairs <i>d</i>	6,500 00	6,210 39	289 61	
St. Maurice do Staff. <i>e</i>	14,500 00	14,993 41		493 41
do do Repairs <i>f</i>	7,500 00	3,831 27	3,668 73	
Newcastle do Staff. <i>g</i>	1,000 00	529 00	471 00	
do do Repairs <i>h</i>	1,000 00		1,000 00	
Piers below Quebec—Staff. <i>i</i>		475 80		475 80
do Repairs <i>j</i>	11,000 00	8,112 44	2,887 56	
	76,561 60	65,830 39	11,700 42 969 21	969 21
			10,731 21	
†Maintenance of Telegraphs—				
Telegraph Lines, British Columbia	29,721 70	29,801 83		80 13
do Prince Edward Island	2,000 00		2,000 00	
Agent and Contingencies.....	4,000 00	1,690 90	2,309 10	

REVENUE RECEIPTS—See *Public Accounts*.

* Slides and Booms—	
Ottawa River Works.....	\$74,278 84
St. Maurice River Works.....	6,719 36
Newcastle District Works.....	240 76
	81,238 96

† Revenue Receipts—	
On account Telegraphs, British Columbia.....	\$8,640 74

I certify that this account has been examined under my directions and is correct.

J. L. McDOUGALL,
Auditor-General.

Examined,
J. H. P. GIBSON.

REMARKS.

- a.* Balance not required.
 - b.* The repairs of several works deferred until 1881-82.
 - c.* and *d.* Balance not required.
 - e.* Over-expenditure to meet an unavoidable increase in number of persons employed.
 - f.* Caused by it being found expedient to defer execution of repairs.
 - g.* Balance not required.
 - h.* Repairs not executed.
 - i.* and *j.* Caused by increased amount of damage, &c., and repairs required to piers.
-

Appropriation Accounts for Fiscal Year ended 30th June, 1881—Continued.

POST OFFICE.

ACCOUNT of sums expended, compared with the sums granted, for the Year ended 30th June, 1881, showing the surplus or deficit upon each sub-head of Vote.

Service.	—	Grant.	Expenditure.	Expenditure compared with Grant.	
				Less than Estimated.	More than Estimated.
	\$ cts.	\$	\$ cts.	\$ cts.	\$ cts.
Ontario	842,000 00				
do Supplementary	27,000 00				
		869,000 00	869,558 90		558 90
Quebec	486,500 00				
do Supplementary	12,000 00				
		498,500 00	498,277 87	222 13	
New Brunswick		168,500 00	166,668 47	1,831 53	
Nova Scotia		196,000 00	188,255 40	7,744 60	
Prince Edward Island		49,000 00	45,801 37	3,198 63	
British Columbia		64,000 00	57,512 50	6,487 50	
North-West Territory	22,900 00				
Manitoba	24,000 00				
do Supplementary	4,500 00				
		50,500 00	50,583 45		83 45
		1,895,500 00	1,876,657 96	18,842 04	

I certify that this account has been examined under my directions and is correct.

J. L. McDUGALL,
Auditor-General.

Examined,
EDWARD C. BARBER.

AUDIT OFFICE,
OTTAWA, January 3rd, 1882.

SIR,—I forward a statement of your expenditure on "Post Office," as compared with the Estimates for 1880-81. The amounts of sub-heads are the same as those furnished by you.

I also enclose a statement of the same expenditure which appears in the Public Accounts, and beg to point out that all the sub-heads differ in amount from those in the Appropriation Statement.

Please let me know which is the one approved by you, and also let me have materials for transfer entries to correct the Appropriation Ledger if necessary.

If you consider the enclosed Appropriation Statement final, please let me have explanations, by sub-heads, of the causes of difference between estimate and expenditure as soon as possible, as my Report is nearly ready.

I am, Sir, your obedient servant,
J. L. McDUGALL,
Auditor-General.

W. H. GRIFFIN, Esq.,
Deputy Postmaster-General.

POST OFFICE DEPARTMENT, CANADA,
OTTAWA, 17th January, 1882.

SIR,—With reference to your communication of the 3rd inst., I beg to explain that the statement of the expenditure of this Department for the year ended 30th June, 1881, as it appears in the Public Accounts, is the correct shape in which each sub-division amongst the Provinces should rest.

Some of the expenditure for objects common to all the Provinces cannot well be accurately apportioned to each at the time a payment of account for such matters is made, and there being no special appropriation for such a purpose, it has been customary to charge such disbursements *ad interim* to Ontario, and make the final adjustment between the Provinces at the end of the fiscal year.

The differences between the expenditure charged to the several Provinces, as shown in the Public Accounts, and the appropriations for the same, have arisen as follows:—

Provinces.	Less than Appropriation.	More than Appropriation.	
	\$ cts.	\$ cts.	
Ontario.....		558 90	Amount expended for salaries.
Quebec.....	223 13		Charge for Mail Service fell short of Estimate.
New Brunswick.....	1,831 53		do do do
Nova Scotia.....	7,744 60		do do do
P. E. Island.....	3,198 63		do do do
British Columbia.....	6,487 50		do do do
Manitoba and North-West.....		83 45	No charge for miscellaneous items.
	19,484 39	642 35	
Deduct over-expenditure..	642 35		
Total less than Appropriation.....	18,842 04		

Hoping that this explanation will be satisfactory to you.

I am, Sir, your obedient servant,

W. H. GRIFFIN,
Deputy Postmaster-General.

J. L. McDougall, Esq.,
Auditor-General.

Appropriation Accounts for Fiscal Year ended 30th June, 1881—Continued.

COLLECTION OF REVENUE.

POST OFFICE—*Continued.*

ACCOUNT of sums expended, compared with the sums granted, on account of POST OFFICE SERVICE, for the Year ended 30th June, 1881, showing the surplus or deficit upon each sub-head of Vote.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Estimated.	More than Estimated.
ONTARIO.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
<i>Mail Service.</i>				
Grand Trunk Railway.....	86,000 00	90,341 24		
Great Western do	70,000 00	70,583 90		
Other Railways.....	110,000 00	108,669 80		
Steamboats and sailing craft.....	6,000 00	5,222 62		
Stages and other ordinary land conveyances.....	215,000 00	200,161 29		
<i>Salaries.</i>				
Inspectors, Assistant Inspectors and Clerks.....	40,000 00	40,681 34		
Railway Mail Clerks.....	90,000 00	92,586 43		
City Post Offices, Postmasters, &c.....	150,000 00	158,377 32		
Ocean Mail Service.....		3,934 23		
Commission to Stamp Vendors.....		11,719 02		
Salaries, &c., to country Post Offices.....	6,000 00	261,703 62		
<i>Miscellaneous.</i>				
Fuel, lights, rent, &c.....	7,000 00	7,908 51		
Travelling allowances, Inspectors, &c.....	7,000 00	7,421 06		
Stationery, printing and advertising.....	20,000 00	20,418 31		
Other miscellaneous items:—Supply of postage stamps, &c.....	35,000 00	61,679 99		
Supplementary.....	27,000 00			
Total.....	869,000 00	1,141,408 48		
QUEBEC.				
<i>Mail Service.</i>				
Grand Trunk Railway.....	70,000 00	70,101 50		
Intercolonial do	31,000 00	32,300 00		
Other Railways.....	38,000 00	36,768 70		
Steamboats and sailing craft.....	9,000 00	6,742 64		
Stages and other ordinary land conveyances.....	120,000 00	114,189 20		
<i>Salaries.</i>				
Inspectors, Assistant Inspectors and Clerks.....	17,000 00	19,962 25		
Railway Mail Clerks.....	55,000 00	59,303 56		
City Post Offices, Postmasters, &c.....	105,000 00	113,192 48		
Carried forward.....	445,000 00	452,560 33		

Appropriation Accounts for Fiscal Year ended 30th June, 1881—Continued.

COLLECTION OF REVENUE—Continued.

POST OFFICE—Continued.

ACCOUNT of sums expended, compared with the sums granted, for the Year ended 30th June, 1881, showing the surplus or deficit upon each sub-head of Vote.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Estimated.	More than Estimated.
	\$ cts.	\$ cts.	\$ cts.	\$ cts.
Brought forward.....	445,000 00	452,560 33		
<i>QUEBEC—Continued.</i>				
<i>Salaries—Continued.</i>				
Ocean Mail Service.....	6,000 00	2,265 77		
Commission to Stamp Vendors.....		5,676 12		
Salaries to country Post Offices.....	1,500 00	75,074 32		
<i>Miscellaneous.</i>				
Fuel, lights, rents, &c.....	6,000 00	4,195 59		
Travelling allowances to Inspectors.....	4,000 00	4,798 64		
Stationery, printing and advertising.....	9,000 00	10,719 95		
Other miscellaneous items, supply of postage stamps, &c.....	15,000 00	27,022 54		
Supplementary.....	12,000 00			
Total.....	498,500 00	582,313 26		
<i>NEW BRUNSWICK.</i>				
<i>Mail Service.</i>				
Intercolonial Railway.....	34,000 00	34,400 00		
Other railways.....	15,000 00	13,930 46		
Steamboats and other sailing craft.....	8,000 00	6,860 00		
Stages and other land conveyances.....	46,000 00	40,811 24		
<i>Salaries.</i>				
Inspectors, Assistant Inspectors and Clerks.....	8,000 00	9,140 00		
Railway Mail Clerks.....	15,000 00	13,865 18		
City Post Offices.....	28,000 00	27,371 38		
Commission to Stamp Vendors.....		1,091 17		
Country Post Offices.....	2,500 00	32,254 90		
<i>Miscellaneous.</i>				
Fuel, light, &c.....	4,000 00	4,033 36		
Travelling expenses, Inspectors, &c.....	1,500 00	779 34		
Stationery, printing, &c.....	2,500 00	4,463 13		
Other miscellaneous items, supply of postage stamps, &c.....	4,000 00	10,229 71		
Total.....	168,500 00	199,239 87		

Appropriation Accounts for Fiscal Year ended 30th June, 1881—Continued.

COLLECTION OF REVENUE—Continued.

POST OFFICE—Continued.

ACCOUNT of sums expended, compared with the sums granted, for the Year ended 30th June, 1881, showing the surplus or deficit upon each sub-head of Vote.

Service.	Grant.	Expendi- ture.	Expenditure, compared with Grant.	
			Less than Estimated.	More than Estimated.
	\$ cts.	\$ cts.	\$ cts.	\$ cts.
NOVA SCOTIA.				
Mail Service.				
Intercolonial Railway.....	20,000 00	19,600 00		
Other Railways.....	10,000 00	9,408 96		
Steamboats and sailing craft.....	6,000 00	2,577 86		
Stages and other land conveyances.....	102,000 00	97,693 57		
Salaries.				
Inspectors, Assistant Inspectors, &c.....	10,000 00	9,787 40		
Railway Mail Clerks.....	10,000 00	8,970 00		
City Post Offices, &c.....	24,000 00	22,330 19		
Commission to Stamp Vendors.....	2,500 00	57,890 00		
Country Post Offices.....				
Miscellaneous.				
Fuel, light, &c.....	2,500 00	2,544 17		
Travelling allowances to Inspectors, &c.....	1,500 00	870 10		
Stationery, printing, advertising, &c.....	3,500 00	2,881 70		
Other miscellaneous items.....	4,000 00	3,857 77		
Total.....	196,000 00	238,411 72		
PRINCE EDWARD ISLAND.				
Mail Service.				
Prince Edward Island Railway.....	9,000 00	8,064 00		
Steamboat and sailing craft.....	13,000 00	13,570 00		
Stages and other ordinary land conveyances.....	14,000 00	10,211 90		
Salaries.				
Inspectors, Assistant Inspectors.....	9,000 00	7,920 00		
Railway Mail Clerks.....		1,830 16		
Salaries and allowances.....		7,684 19		
Miscellaneous.				
Fuel, light, &c.....	4,000 00	842 89		
Stationery, printing, &c.....		747 87		
Miscellaneous items.....		1,240 64		
Total.....	49,000 00	52,111 65		

Appropriation Accounts for Fiscal Year ended 30th June, 1881.—Continued.

COLLECTION OF REVENUE—Continued.

POST OFFICE—Continued.

ACCOUNT of sums expended, compared with the sums granted, for the Year ended 30th June, 1881, showing the surplus or deficit upon each sub-head of Vote.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Estimated.	More than Estimated.
	\$ cts.	\$ cts.	\$ cts.	\$
MANITOBA.				
<i>Mail Service.</i>				
Railways.....	2,000 00	4,663 24		
Stages and other ordinary land conveyances.....	12,000 00	32,277 81		
<i>Salaries.</i>				
Inspectors, &c.....	7,000 00	13,801 33		
<i>Miscellaneous.</i>				
Fuel, light, rent, &c.....	3,000 00	5,274 46		
Total.....	24,000 00	56,016 84		
BRITISH COLUMBIA.				
<i>Mail Service.</i>				
Steamboats and sailing craft.....	21,000 00	19,901 00		
Stages and other ordinary land conveyances.....	33,000 00	27,176 62		
<i>Salaries.</i>				
Inspectors, &c.....	7,000 00	11,361 60		
<i>Miscellaneous.</i>				
Fuel, light, rent, &c.....	3,000 00	4,457 76		
Total.....	64,000 00	62,896 98		
NORTH-WEST TERRITORIES.				
<i>Mail Service.</i>				
Stages, &c.....	20,000 00	*		
<i>Miscellaneous.</i>				
Travelling.....	2,000 00			
Total.....	22,000 00			

* Expenditure included in Manitoba.

Appropriation Accounts for Fiscal Year ended 30th June, 1881—Continued.

COLLECTION OF REVENUE—Continued.

POST OFFICE—Continued.

ACCOUNT of sums expended, compared with the sums estimated, for the Year ended 30th June, 1881, showing the surplus or deficit upon each sub-head of Estimate.

RECAPITULATION.

Service.	Estimate.	Expenditure.	Expenditure compared with Estimate.	
			Less than Estimated.	More than Estimated.
	\$ cts.	\$ cts.	\$ cts.	\$ cts.
Ontario.....	842,000 00	1,141,955 51		301,674 25
Quebec.....	486,500 00	582,213 26		93,547 49
New Brunswick.....	168,500 00	199,239 87		30,739 87
Nova Scotia.....	196,000 00	238,411 72		42,411 72
Prince Edward Island.....	49,000 00	52,111 68		3,111 65
Manitoba and North-West Territories.....	46,000 00	56,016 84		10,016 84
British Columbia.....	64,000 00	62,896 98	1,103 02	
Supplementary.....	43,500 00			
Total	1,895,500 00	2,332,398 80	1,103 02	481,501 82
Less—Supplementary Vote.....				43,500 00
				438,001 82
				1,103 02
Expenditure more than Grant.....				436,898 80

NOTE.—Total expenditure for 1881, \$2,332,398.80, of which \$1,876,657.96 was paid by cheques, against letters of credit; the remaining \$455,740.84 represents the salaries and allowances, &c., of the country Postmasters, which are deducted by them from their collections, the net amount only being transmitted.

W. H. SMITHSON,
Assistant Accountant.

I certify that this account has been examined under my directions and is correct.

J. L. McDOUGALL,
Auditor-General.

Examined,
EDWARD C. BARBER.

Appropriation Accounts for Fiscal Year ended 30th June, 1881—Continued.

DOMINION LANDS—CAPITAL.

ACCOUNT of sums expended, compared with the sums granted, for the
Year ended 30th June, 1881, showing the surplus or deficit upon each
sub-head of Vote.

Service.	Grant.	Expendi- ture.	Expenditure compared with Grant.	
			Less than Estimated.	More than Estimated.
	\$ cts.	\$ cts.	\$ cts.	\$ cts.
Amount required for surveys	300,000 00			
Amount required to enable the Dominion Lands Department to push forward land surveys without waiting until the 1st July.....	100,000 00			
Surveys		323,573 35		
Explorations by Prof. Macoun.		3,556 64		
Maps, printing, &c.....		3,182 95		
Instruments, &c.....		1,529 06		
* Extra Clerks, &c.....		1,337 50		
Telegrams.....		337 70		
Surveyor's outfit, freight, &c.....		714 44		
Professional services, J. Mather.....		100 00		
Stationery office.....		349 77		
Total Grant.....	400,000 00			
Total Expenditure.....		334,681 41		
Balance Unexpended.....			65,318 59	

* EXTRA CLERKS, &c. :—

C. W. Allen.....	\$58 50
B. Billings.....	\$122 00
do extra work.....	31 00
	153 00
A. Bristow.....	122 00
T. F. Daley.....	122 00
A. Grignard.....	122 00
W. McL. Maingy.....	122 00
L. F. A. Maingy, extra work.....	61 50
D. McNichols.....	122 00
R. Rauscher.....	122 00
E. T. W. Sowter.....	122 00
Geo. A. Sparks.....	88 50
C. J. Steers.....	122 00
	\$1,337 50

I certify that this account has been examined under my directions and
is correct.

J. L. McDOUGALL,
Auditor-General.

Examined,
JOHN GORMAN.

REMARKS.

OFFICE OF DOMINION LANDS,
DEPARTMENT OF THE INTERIOR,
OTTAWA, 9th December, 1881.

SIR,—I have the honor to acknowledge the receipt of your letter of the 6th instant, with copies of the appropriation statements covering the expenditure during the fiscal year ending on the 30th June last, on account of Dominion Lands, both Capital and Consolidated Fund.

Capital Account.

The reason why there was a balance of the Capital Account grants remaining is that many of the surveys were not then completed.

The payments made to surveyors during any fiscal year are balances of accounts paid during the fall and winter, and advances for outfits, &c., in the months of April, May and June. From natural causes the surveying year cannot be made to coincide with the fiscal one.

I have the honor to be, Sir,
Your obedient servant,

LINDSAY RUSSELL,
Acting Deputy Minister of the Interior.

J. L. McDougall, Esq.,
Auditor-General, Ottawa.

Appropriation Accounts for Fiscal Year ended 30th June, 1881—Continued.

DOMINION LANDS—Continued.

ACCOUNT of sums expended, compared with the sums estimated, for the Year ended 30th June, 1881, showing the surplus or deficit upon each sub-head of Vote.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Estimated.	More than Estimated.
	\$ cts.	\$ cts.	\$ cts.	\$ cts.
Outside service, land agencies in Manitoba and North-West Territories, and timber agencies, 9 officers in all; their salaries, contingent expenses and inspection.....	\$32,000 00			
To cover expenditure connected with the establishment of two new land agencies and the removal thereto of the Agents <i>a</i>	6,000 00			
	38,000 00	38,026 24		26 24
Extra Clerks at head office, Ottawa, maps and other printing and advertising expenses and other similar charges..... <i>b</i>	14,600 00	14,871 72		271 72
Amount required for pay of land guides &c.....	6,621 60			
Additional amounts required for pay of Dominion Land Guides.....	2,500 00			
To cover salaries and expenses of certain Land Guides whose services are continued during the winter..... <i>d</i>	4,000 00			
	13,121 60	12,152 00	969 60	
Amount required to pay for cost of ascertaining longitude of the Capital..... <i>g</i>	500 00	60 50	439 50	
			1,409 10	297 96
			297 96	
Total Grant.....	66,221 60			
Total Expenditure.....		65,110 46		
Balance Unexpended.....			1,111 14	
Outside service, British Columbia, staff, contingent expenses, inspection, &c..... <i>c</i>	10,645 00	2,635 51	8,009 49	

Revenue from Dominion Lands, 1880-81.....\$131,124.02

I certify that this account has been examined under my directions and is correct.

J. L. McDOUGALL,

Auditor-General.

Examined,

JOHN GORMAN.

REMARKS.

OTTAWA, 9th December, 1881.

SIR,—I have the honor to acknowledge the receipt of your letter of the 6th inst., with copies of the appropriation statements covering the expenditure, during the fiscal year ending on the 30th June last, on account of Dominion Lands, both Capital and Consolidated Fund.

Consolidated Fund Account.

a. The excess of expenditure under the heading is only \$26.24 on \$38,000, so does not require any remarks.

MEMO.—No separate account could be kept of the expenditure of \$6,000 for two new District Land Agencies—Birtle and Turtle Mountain—as it was based on the Order in Council of 14th April, 1880, which was amended by the Order in Council of 19th July, 1880, changing the limits of the agencies, and the salaries and allowances of the Agents, and divided Turtle Mountain Agency into two—Souris and Turtle Mountain.

b. The excess of \$271.72 under heading arose from unforeseen expenditure for advertising land regulations.

d. The balance of \$969.60 under heading arose from the reduction on the rate of pay of the Land Guides, and the services of Mr. Hayter Reed, the Chief Land Guide, having been discontinued in February.

g. The service of ascertaining the longitude of the capital has not yet been completed, circumstances not having permitted.

c. The payments of Commissioner and staff of the British Columbia service are not made by this Department.

I have the honor to be, Sir,

Your obedient servant,

LINDSAY RUSSELL,

Acting Deputy Minister of the Interior.

J. L. McDougall, Esq.,

Auditor-General, Ottawa.

Appropriation Accounts for Fiscal Year ended 30th June, 1881—Continued.

DOMINION LANDS—Continued.

(a.) OUTSIDE Service, Manitoba and North-West Territories.

LAND AGENCIES.	\$	cts.	\$	cts.	\$	cts.	\$	cts.
Salaries of Agents, Clerks and Inspectors—								
Donald Codd, 12 months.....	2,000	00						
A. H. Whitcher, do	2,000	00						
A. J. Belch, do	1,400	00						
R. Goulet, do	1,200	00						
Richd. H. Hunter, 6 do	600	00						
A. Nesbitt, 12 do	1,100	00						
G. F. Newcombe, do	1,200	00						
H. L. Sabine, do	1,000	00						
Alex. Jaffray, do	1,000	00						
M. B. Wood, do	900	00						
Augustus Mills, 4 do	333	33						
Geo. Newcombe, 12 do	1,200	00						
Geo. Duck, do	1,200	00						
H. Landerkin, do	1,200	00						
A. E. Fisher, do	1,200	00						
J. McP. Sutherland, do	700	00						
Joseph Graham, do	1,200	00						
P. A. Gauvreau, do	700	00						
Ernest Grundy, do	349	92						
C. D. Rickards, do	1,095	00						
H. Powell, do	720	00						
E. Clementi Smith, 4 do	246	50						
				22,544	75			
Contingencies of offices.....				4,237	32			
Expenses of inspections of offices				2,578	91			
						29,360	98	
TIMBER AGENCIES.								
Salaries of Agents and Assistant—								
James Anderson, 12 months.....	1,200	00						
E. T. Stevenson, 3½ do	322	61						
				1,522	61			
Contingencies.....				3,612	21			
						5,134	82	
Commissioner—								
Hon. E. B. Wood, 12 months.....						2,000	00	
Board of Examiners—								
Lindsay Russell.....	70	00						
Andrew Russell	70	00						
Bolton McGrath.....	60	00						
E. Deville	65	00						
Robert Lang.....	70	00						
Bolton McGrath, travelling expenses and board	39	00						
Robert Lang, telegrams.....	0	90						
						374	90	
Carried forward.....						36,870	70	

Appropriation Accounts for Fiscal Year ended 30th June, 1881—Continued.

DOMINION LANDS—Continued.

(a.) OUTSIDE Service, Manitoba and North-West Territories—Continued.

TIMBER AGENCIES—Continued.		\$	cts.	\$	cts.	\$	cts.	\$	cts.
Brought forward.....						36,870	70		
Sundries—									
J. P. Gildersleeve, refund of interest.....				20	95				
L. Kennedy, indemnity for loss.....				229	00				
Stationery Office.....				382	73				
Queen's Printer.....				522	86				
						1,155	54		
								38,026	24

(b.) Extra Clerks at Ottawa, Maps, Advertising, &c,

Extra Clerks at Ottawa—							
H. Sherwood.....		638	00				
Arthur Bristow.....		608	00				
Peter Buchanan.....		730	00				
R. Rauscher.....		608	00				
B. Billings.....		608	00				
C. J. Steers.....		560	00				
L. V. McDougall.....		501	00				
P. F. Daley.....		324	00				
A. F. Coffin.....		192	00				
Ernest Genest.....		330	00				
W. R. Goulden.....		247	50				
L. J. Brooks.....		255	00				
H. W. McCann.....		135	00				
D. G. R. Mann.....		62	00				
W. B. Snow.....		76	00				
Graham Moon.....		62	00				
R. L. Wadmore.....		390	00				
B. H. G. Vickars.....		122	00				
H. B. D. Bruce.....		283	50				
E. McNichols.....		222	00				
W. McL. Maingy.....		214	00				
Arch. Graham.....		187	50				
E. T. W. Sowter.....		516	00				
A. Grignard.....		74	00				
Henry Roy.....		118	00				
				8,063	50		
Extra Work at Ottawa, Copying, &c.—							
B. Billings.....		301	00				
W. McL. Maingy.....		43	00				
L. F. Maingy.....		109	75				
C. J. Steers.....		54	00				
A. Lusignan.....		62	00				
Frank Newby.....		62	00				
H. W. McCann.....		4	50				
Carried forward.....		636	25	8,063	50		

Appropriation Accounts for Fiscal Year ended 30th June, 1881—Continued.

DOMINION LANDS—Continued.

(b.) Extra Clerks at Ottawa, Maps, Advertising, &c.—Continued.

	\$	cts.	\$	cts.	\$	cts.	\$	cts.
Brought forward.....	636	25	8,063	50				
Extra Work at Ottawa, Copying, &c.— <i>Continued.</i>								
A. F. Cotton.....	10	00						
Mrs. A. Armstrong.....	62	80						
Miss F. Yielding.....	53	00						
Miss C. Reiffenstein.....	22	77						
			784	82				
					8,848	32		
Maps and Plans—								
Burland Lithographic Company	1,711	70						
A. E. Haines.....	178	83						
A. Mortimer.....	21	00						
John Johnston.....	10	00						
			1,921	53				
Advertising—								
Winnipeg Times.....	1,690	30						
Amherst Gazette.....	30	00						
Miramichi Gleaner.....	16	00						
Le Métis.....	52	18						
North Sydney Herald.....	21	36						
Marquette Review.....	31	50						
MacLean, Roger & Co.....	160	00						
Saskatchewan Herald.....	15	00						
Courier du Canada.....	385	00						
E. C. Haines, publications in Europe.....	973	33						
			3,374	67				
Sundries—								
Telegraphing.....	408	59						
Contingencies.....	318	61						
			727	20				
					6,023	40		
							14,871	72

(d) Land Guides.

Salaries and Allowances—				
Hayter Reed.....	\$2,296	00		
do less paid by Immigration.....	1,078	51		
			1,217	49
Thomas Steers, jun.....			1	718 00
W. H. Disbrowe.....			1,682	50
D. C. Woodman.....			706	00
Rev. L. O. Armstrong.....			742	50
Hugh C. Dennis.....			688	50
Michael Harris.....			794	50
John Bangs.....			703	50
Carried forward.....			8,252	99

Appropriation Accounts for Fiscal Year ended 30th June, 1881—Continued.

DOMINION LANDS—Continued.

(d.) Land Guides—Continued.

	\$ cts.	\$ cts.	\$ cts.	\$ cts.
Brought forward.....	8,252 99			
Salaries and Allowances—Continued.				
C. J. Whellams.....	769 50			
John O'Brien.....	332 50			
J. A. Thirkell.....	318 50			
Thos. McNutt.....	318 50			
C. F. Foster.....	318 50			
E. Clementi Smith.....	388 50			
J. F. Boyd.....	73 50			
H. Loucks.....	269 50			
J. F. Tennant.....	175 00			
		11,216 99		
Telegraphing.....	34 13			
Contingencies.....	900 88			
		935 01		
			12,152 00	

I certify that these accounts have been examined under my directions and are correct.

J. L. McDOUGALL,

Auditor-General.

Examined,

JOHN GORMAN.

OTTAWA, 29th March, 1881.

SIR,—I have the honor to submit for your consideration the following observations on the appropriation statements of the expenditure on account of Dominion Lands for the first six months of the current fiscal year.

* * * * *

b. Surveyors and other employés who are paid by the day, purchase ponies, carts, buckboards, &c., for use in transport of their supplies, and when through with their work dispose of them by auction; generally the number sold falls short of that purchased, and in one case no account was given of what disposal was made of them. In Mr. Klotz's account he is charged with proceeds of sale of camp equipage, \$150, but no details are given. Would it not be well that these parties should furnish a separate statement showing the number of animals, vehicles, &c., bought, and the disposal subsequently made of them.

c. I have previously asked for a statement of surveying instruments, &c., the property of the Government, which would specify the articles in the hands of surveyors, and those in stock, but have not yet received it.

* * * * *

Land Guides.

k. The Order in Council of the 14th April, 1880, provides for the appointment of one chief guide at \$100 per month, and living allowance of \$2 per day; and 12 land guides at \$4.50 per day, of which \$1.50 was for wages, \$1 for living allowance, and \$2 for travelling expenses, &c. There does not seem to be any provision for the payments to Thomas Steers, jun., and W. H. Disbrowe of \$75 per month, \$2 per diem living allowance, and their travelling expenses, which were paid by Mr. Reed. Please state the authority for these payments and why Mr. Woodman, who was also paid \$85 per month, did not receive a living allowance.

General.

n. In the July statement, voucher 66, occurs a payment of \$20.95 to J. P. Gildersleeve for interest on \$78 overpaid by J. G. Macdonald, which does not seem to be authorized by the Order in Council of 20th April, which only provides for the payment of the principal. Why was the payment of interest made to Mr. Gildersleeve?

o. The accounts of agents for contingencies should be given in detail.

a. Drawing pens and other articles, which, in a few cases, were purchased, should be procured through the Stationery Office.

* * * * *

I have the honor to be, Sir,

Your obedient servant,

J. L. McDOUGALL,

Auditor-General.

J. S. DENNIS, Esq.,

Deputy Minister of Interior,
Ottawa.

OTTAWA, 20th April, 1881.

SIR,—I beg to enclose herewith a report on your observations on the appropriation statement of expenditure on account of Dominion Lands for the first six months of the current fiscal year.

I have the honor to be, Sir,

Your obedient servant,

J. S. DENNIS,

Deputy Minister of Interior.

J. L. McDOUGALL, Esq.,

Auditor-General.

b. They will be requested to furnish such statements in detail.

k. \$75 a month with \$2 a day living allowance amounts to the same as \$4.50 a day.

His duties were not so laborious.

n. Dominion Lands Act, Section 77, authorizes interest at six per cent. per annum. The omission of it in the Order in Council is no doubt an oversight.

o. The agents have been instructed to send their accounts for contingencies in detail, with vouchers.

q. Drawing instruments and materials are sometimes immediately required, which are not in stock in the Stationery Office.

OTTAWA, 19th May, 1881.

SIR,—I have the honor to acknowledge the receipt of your letter of the 20th ult., enclosing your report in reply to my observations on the accounts of your Department, for the six months ended 31st December last.

I would beg to make the following remarks on your report.

* * * * *

2nd. In reference to the pay of Messrs. Steers and Disbrowe, you state that \$75 a month with \$2 a day living allowance amounts to the same as \$4.50 a day. The Order in Council providing for the appointment of land guides places their pay at \$4.50 per day, allotted as follows: Wages, \$1.50; living allowances, \$1; and for travelling expenses, \$2. Messrs. Steers and Disbrowe seem to have been paid a sum equal to \$4.50 per day, and their travelling expenses and horse hire were likewise paid by Mr. Reed, for which there does not seem to be any authority.

* * * * *

4th. I shall be pleased to receive the statement of instruments, &c., on hand, which you state is being prepared.

I have the honor to be, Sir,

Your obedient servant,

J. L. McDOUGALL,

Auditor-General.

S. DENNIS, Esq.,
Deputy Minister of Interior,
Ottawa.

STATEMENT of Unprovided Items and Balances of Appropriations on the 30th June, 1881, showing the amounts which then lapsed and those which were brought forward by Order in Council.

Balances.	Unprovided.	Carried Forward to 1881-82.	Lapsed.
	\$ cts.	\$ cts.	\$ cts.
Charges of Management.....			789 29
<i>Civil Government—</i>			
Governor General's Office.....			525 00
Privy Council.....			292 90
Department of Justice.....			25 59
do do Penitentiary Branch.....			144 36
do Militia.....			1,912 57
do Secretary of State.....	229 46		
do Interior and Indians.....			768 52
Auditor General's Office.....			163 82
Finance Department.....			3,790 00
Treasury Board.....			566 72
Inland Revenue Department.....			1,108 64
Customs do.....			1,843 03
Postmaster-General's do.....			2,976 37
Railways and Canals do.....			2,007 27
Public Works do.....			2,435 43
Agriculture do.....			345 00
Marine and Fisheries.....	37 50		
Extension of Staff.....			4,181 56
Departmental contingencies.....	*10,356 36		3,362 87
Stationery.....			
<i>Administration of Justice—</i>			
Stipendiary Magistrates, North-West Territory.....			2,816 79
Circuit allowances, Manitoba.....	440 00		
do British Columbia.....			4,965 01
Clerk Supreme Court.....	0 01		
Contingencies do.....	410 19		
Maritime Court, Ontario.....			446 95
Miscellaneous.....			4,640 74
<i>Dominion Police—</i>			112 98
<i>Penitentiaries—</i>			
Kingston.....			7,575 15
St. Vincent de Paul.....	*1,519 10		2,808 45
Dorchester.....			957 98
Manitoba.....	71 09		
British Columbia.....	335 61		
<i>Legislation—</i>			
Senate salaries and contingencies.....			3,685 67
Commons salaries.....			50 00
do Committees, Sessional Clerks, &c.....	505 99		
do Contingencies.....			5,413 18
do Publishing Debates.....	5,735 34		
do Salaries, &c., Sergeant-at-Arms.....			1,343 01
Parliamentary Library Staff.....			1,291 46
Printing binding, &c., the Laws.....			2,874 40
Parliamentary Printing do.....			18,400 90
Clerk Crown in Chancery.....			919 28
Miscellaneous printing.....			927 07
To pay families of the late Hon. James Shaw, Hon. D. Christie and Messrs. Thompson, Keeler and Connell, M.P's.....			1,064 00
<i>Arts, Agriculture and Statistics—</i>			
Care of Archives.....		751 75	
Patent Record.....		94 71	2,481 96
Criminal Statistics.....		2,140 31	670 80
Paris Exhibition.....			23,157 10
Carried forward.....	19,640 65	2,986 77	113,841 80

STATEMENT of Unprovided Items and Balances of Appropriations, on the
30th June, 1881, &c.—*Continued.*

Balances.	Unprovided.	Carried Forward to 1881-82.	Lapsed.
	\$ cts.	\$ cts.	\$ cts.
Brought forward.....	19,640 65	2,986 77	113,841 82
<i>Census</i>		74,093 29	
<i>Emigration</i>	13,104 71		
<i>Geological Survey</i>		311 14	
<i>Observatories—</i>			
Quebec.....			2 96
Toronto.....	99 88		
St. John, New Brunswick.....	81 27		
Meteorological Observations.....	85 75		
<i>Marine Hospitals—</i>			
Marine and Emigrant Hospital, Quebec.....			35 67
Provinces.....			8,261 13
Distressed seamen.....			3,519 93
<i>Pensions—</i>			
New Militia.....			126 04
Veterans 1812-15.....			4,840 00
Compensation in lieu of land.....			1,054 20
Judges, British Columbia.....			5,135 87
<i>Mounted Police</i>			154 77
<i>Militia—</i>			
Military Staff.....			1,975 16
Brigade Majors.....			2,110 52
Drill instruction.....			25 45
Ammunition.....			
Clothing.....		11,170 02	
Military Stores.....			
Public Armories and care of arms.....			116 00
Drill pay and camp service.....		17,874 49	
Contingencies.....		5,960 42	
Drill Sheds and Rifle Ranges.....		135 53	
Care of military properties.....			24 08
Military College.....			309 31
Military Schools.....			11,178 42
"A" and "B" Batteries.....			90 47
Converting ordnance.....		3,000 00	
Guard at Rideau Hall.....		250 00	4,750 00
<i>Public Works, Capital—</i>			
Intercolonial Railway:			
Rolling stock.....	*137,751 16		151,171 45
Rivière du Loup Branch.....		8,403 61	
Halifax Extension.....	5,884 27		
Land for station purposes.....		1,092 00	
Land damages (D. Macpherson).....		500 09	
Deep-Water Terminus, St. John.....		25,081 20	
Legal expenses.....	4,922 14		
Chief Engineer and Staff.....		41 88	
Completion of line.....	1,637 60		5,068 33
Railway ties (G. A. Girouard).....		2,640 00	
Land at Miramichi (J. Wilson).....		1,500 00	
Fees to Arbitrators (Milner case).....		5 00	
Prince Edward Island Railway.....			3,460 18
Pacific Railway:			
Canada Central subsidy.....		509,400 00	225,479 00
Fort William to English River.....	6,273 04		24,317 25
English to Eagle River.....	736,237 97		
Eagle River to Keewatin.....	1,390,506 27		302,545 20

Carried forward..... 2,133,017 28 183,207 43 664,445 35 869,593 21

STATEMENT of Unprovided Items, balances of Appropriations, on the 30th
June, 1881, &c.—*Continued.*

Balances.	Unprovided.	Carried Forward to 1881-82.	Lapsed.
	\$ cts.	\$ cts.	\$ cts.
Brought forward.....	2,133,017 28	183,206 43	664,445 35
<i>Public Works, Capital—Pacific Railway—Con.</i>			
Keewatin to Selkirk.....	313,477 68		60,066 23
West of Red River.....	1,050,296 59		340,273 51
Rolling stock.....	398,269 99		4,840 84
	3,895,061 54		
Less—Pembina Branch.....	28,606 10		
Telegraph lines, &c....	5,427 93		112,463 95
Surveys.....	17,209 60		
Advertising.....	4,368 51		
	55,612 14		
Less—Refunds of former years expenditure.....	3,957 88		
	51,654 26		
Georgian Bay Branch.....		3,843,407 28	
Prince Arthur's Landing and Kaministiquia Railway....		2,000 00	789,069 48
Station and terminal accommodation.....		50,558 53	43,852 87
Emory's Bar to Savona Ferry, British Columbia.....		249,438 67	371,744 54
<i>Canals:</i>			
Lachine.....		560,935 98	728,028 77
Cornwall.....		43,169 89	13,427 02
St. Lawrence.....		73,990 04	69,867 44
Welland.....	*80,201 85		384,333 73
St. Anne's Lock.....		95,357 87	32,544 69
Carillon.....		173,191 53	32,265 22
Grenville.....		117,674 11	108,647 34
Culbute.....			2,781 02
St. Peter's.....		3,252 24	26,292 46
Miscellaneous.....		8,863 16	9,172 35
<i>Public Buildings, Ottawa:</i>			
East Block, Departmental Buildings.....			3,177 02
West Block, do.....			793 83
Grounds, do.....	*1,400 00		2,242 57
Telegraph lines.....		24,861 99	
<i>Public Works Consolidated Fund—</i>			
Baie Verte Canal.....		180 00	
Chambly do.....		1,000 00	
Welland do.....		10,906 81	
Burlington Bay Canal.....	*5,967 60		
Miscellaneous Works, Arbitrations and Surveys and Inspections.....		13,129 71	
<i>Public Buildings, Ontario:</i>			
Hamilton Post Office.....		1,474 81	6,290 89
Kingston Military College.....		7,982 10	
do Penitentiary.....		3,383 96	
Ottawa Geological Museum.....		6,093 90	
<i>Public Buildings, Quebec:</i>			
Grosse Isle Quarantine Station.....		12,661 86	4,487 38
Montreal Inland Revenue Office.....		8,423 21	
Quebec Citadel.....		1,169 00	
do do Cliff.....		10,772 46	
do Custom House.....		9,373 12	
do Durham Terrace.....		797 75	
do and Lévis Fortifications.....		2,618 63	
Carried forward.....	270,776 88	6,001,113 96	4,016,256 36

STATEMENT of Unprovided Items, balances of Appropriations, on the 30th
June, 1881, &c.—Continued.

Balances.	Unprovided.	Carried Forward to 1881-82.	Lapsed.
	\$ cts.	\$ cts.	\$ cts.
Brought forward.....	270,776 88	6,001,113 96	4,016,256 36
<i>Public Works, Consolidated Fund—Public Buildings, Quebec—Con</i>			
Sherbrooke Post Office.....		3,411 25	
St. Johns do.....		2,938 25	
St. Vincent de Paul Penitentiary.....		10,153 86	
Montreal Custom House.....		4,500 00	
Public Buildings, New Brunswick.....			45,838 64
Fredericton Post Office.....		424 29	
St. John do.....		12,219 79	
Public Buildings, Nova Scotia.....			7,044 56
do Prince Edward Island.....			2,200 00
do Manitoba.....			1,557 62
Penitentiary, Stony Mountain.....		8,585 28	
Immigrant Shed, &c., Winnipeg.....		5,038 39	
Lieutenant-Governor's Residence.....		9,253 21	
Parliament Buildings.....		9,456 07	
Public Buildings, North-West Territories.....			19,610 44
Public Buildings generally, North-West Territories.....		73 48	
Public Buildings, British Columbia.....			44,508 65
Post Office, Victoria.....		459 63	
do New Westminster.....		2,000 00	
Penitentiary do.....		4,953 10	
Rents, repairs, &c., Public Buildings.....		36,810 80	
Heating, gas, grounds and removal of snow.....			10,169 47
Public Buildings generally.....		2,391 78	
Harbours, Ontario.....			13,184 98
Cobourg.....		8,198 94	
Kincardine.....		174 18	
Little Current.....		5,183 78	
Toronto.....		5,311 44	
General repairs.....		1,476 44	
Harbours, Quebec.....			9,309 21
New Carlisle.....		1,000 00	
Carleton.....		1,362 09	
Cap à l'Aigle.....		1,346 75	
Isle aux Coudres.....		2,316 50	
Grosse Isle.....		594 86	
Etang du Nord.....		3,834 89	
Bagotville.....		2,000 00	
Harbours, New Brunswick.....			3,801 11
Pointe du Chene.....		14,726 79	
Harbours, Nova Scotia.....			1,646 27
Main-a-Dieu.....		3,933 90	
Meteghan.....		2,212 21	
Harbours, Prince Edward Island.....			4 20
Colville Bay.....		664 90	
St. Peters.....		304 65	
Wood Islands.....		1,964 79	
Harbours, Manitoba.....		981 00	
do British Columbia.....		676 14	389 41
do Repairs, Maritime Provinces.....		752 83	2,734 42
Miscellaneous Public Works.....		1,936 55	1,608 28
Metapedia Road.....		223 80	
Surveys and inspections.....		771 05	
Arbitrations, &c.....		837 69	
Dredging.....		11,154 26	
Carried forward.....	270,776 88	6,186,723 57	4,149,863 62

**STATEMENT of Unprovided Items, balances of Appropriations, on the 30th
June, 1881, &c.—Continued.**

Balances.	Unprovided	Carried Forward to 1881-82.	Lapsed.
	\$ cts.	\$ cts.	\$ cts.
Brought forward	270,776 88	6,187,723 57	4,149,863 62
<i>Public Works, Consolidated Fund—Continued.</i>			
Improvement of Rivers.....			8,126 09
Slides and Booms.....			45 22
Telegraph Lines.....	*489 68		9,045 61
<i>Ocean and River Service—</i>			
Dominion Steamers.....	1,069 72		
Steamer to replace " <i>Lady Head</i> ".....			4,449 82
Subsidy, San Francisco to Victoria.....			490 00
do Magdalen Islands.....			600 00
do Canada, West Indies and Brazil.....			50,000 00
Examination for Masters and Mates.....			361 59
Rewards saving Life, &c.....			1,193 87
Investigation into Wrecks.....			1,189 52
Harbor Police, Montreal.....			6 99
River Police, Quebec.....			46 74
Removal of obstructions to navigation.....			1,350 00
Registration of Shipping.....			642 57
Steam, corvette " <i>Charybdis</i> ".....	*4,040 37		
<i>Lighthouses and Coast Service—</i>			
Salaries and allowances to lighthouse keepers.....			7,683 50
Agencies, rents, &c.....			1,655 14
Maintenance and repairs to lighthouses.....			28,875 96
Construction of lighthouses.....	240 07		
Lighthouse, Sand Heads, Fraser River.....			5,572 11
<i>Fisheries.....</i>			3,839 65
<i>Steamboat Inspection.....</i>			2,850 85
<i>Insurance Inspection.....</i>			420 29
<i>Indians—</i>			
Nova Scotia.....			98 24
New Brunswick.....			44 18
Prince Edward Island.....			2 64
British Columbia.....			17,977 26
<i>Manitoba and North-West Territories—</i>			
Annuities.....			48,950 00
Agricultural implements, &c.....	1,738 10		
Grist Mill.....			221 45
Provisions.....	27,805 50		
Clothing.....			1 93
Schools and School Teachers.....			14,889 00
Surveys.....	1,664 21		
Wages of Farmers.....	459 97		
Sioux.....			6,946 20
Buildings for Commissioner.....			12,000 00
Manitoba Superintendency.....	27,243 77		
<i>Dominion Lands, Capital.....</i>		65,318 59	
<i>Miscellaneous—</i>			
Canada Gazette.....			806 03
Miscellaneous Printing.....			800 84
Unforeseen expenses.....			25,871 44
Commutation to Army and Navy.....			2,250 33
Organization of the North-West Territories.....			5,688 80
do Keewatin.....			3,735 00
Canada Temperance Act.....	963 30		
Compensation for injuries to North-West Police.....			1,800 00
Civil Service Commission.....		363 78	
Carried forward.....	336,491 57	6,253,405 94	4,420,392 48

**STATEMENT of Unprovided Items, balances of Appropriations, on the 30th
June, 1881, &c.—Continued.**

Balances.	Unprovided.	Carried Forward to 1881-82.	Lapsed.
	\$ cts.	\$ cts.	\$ cts.
Brought forward	336,491 57	6,253,405 94	4,420,392 48
<i>Miscellaneous—Continued.</i>			
Niagara Falls Commission.....		699 15	
Law Costs, Department Inland Revenue.....			375 15
do do Marine and Fisheries.....			78 90
Clandestine landing of arms in Canada.....	*461 00		
Lady Hortense Cartier.....	*500 00		
Aid to sufferers by fire at Quebec.....	*10,000 00		
Refund of Superannuation to Deputy Inspectors of Weights and Measures.....			890 08
<i>Customs.....</i>			6,860 69
<i>Excise.....</i>			22,128 04
<i>Weights and Measures.....</i>			4,271 42
<i>Inspection of Staples.....</i>			2,426 27
<i>Adulteration of Food.....</i>			1,850 90
<i>Post Office.....</i>		18,842 04	
<i>Public Works—</i>			
Collection of Canal Tolls.....			1,551 18
do Slides and Booms.....			1,944 43
Maintenance and Repairs of Canals.....		33,492 75	
do Harbors and Slides.....		11,186 82	
Telegraph Maintenance, Prince Edward Island.....		106 68	
do British Columbia.....	80 13		
Agent and Contingencies, do.....			3,490 25
<i>Intercolonial Railway—</i>			
Working expenses.....	7,880 98		
Windsor Branch.....		5,582 75	
<i>Prince Edward Island Railway—</i>			
Working expenses.....		48,236 57	
<i>Pacific Railway—</i>			
Working expenses.....	*36,944 98		
<i>Dominion Lands, Agencies, &c.....</i>		9,120 63	
<i>Culling Timber.....</i>			21,453 69
<i>Minor Revenues.....</i>			6,424 92
	392,358 66	6,380,673 33	4,494,138 40

* Authorized by special warrant of the Governor General.

† Authorized by special warrants of the Governor General to the amount of \$55,000.

J. PATTERSON,

Assistant-Auditor.

EXPENDITURE of the Year 1880-81

Estimates under Statute.	Estimates, 1880-81.	Supplement-ary Estimates, 1880-81.	Balances from 1879-80.	Transfer from Public Works Revenue.	Total Estimates.	Service.
\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	
7,592,258 73					7,592,258 73	Interest on Public Debt ..
138,389 38	66,250 00				204,639 38	Charges of Management..
20,000 00					20,000 00	Premiums, Discount and Exchange.....
1,270,088 95					1,270,088 95	Sinking Funds.....
217,266 66	698,935 00	4,242 82			920,444 48	Civil Government
	5,000 00				5,000 00	Govt. Stationery Stock...
566,870 00	40,935 00	1,400 00			609,205 00	Justice.....
	13,638 75				13,638 75	Dominion Police
	313,711 32	3,070 75			316,782 07	Penitentiaries.....
345,168 80	295,163 00	14,499 00	2,500 00		657,330 80	Legislation.....
	101,400 00	10,000 00			111,400 00	Geological Survey and Observatories.....
	22,200 00		27,770 75		49,970 75	Arts, Agriculture and Statistics.....
	200,000 00		1,126 85		201,126 85	Census.....
	204,016 00	9,134 68	24,557 60		237,708 28	Immigration & Quarantine
	64,000 00				64,000 00	Marine Hospital.....
63,039 93	50,579 66	33 33			113,652 92	Pensions
142,000 00					142,000 00	Superannuation
	290,000 00				290,000 00	Mounted Police.....
6,600 00	680,200 00	22,345 75	16,824 63		725,970 38	Militia.....
	1,292,002 43	49,261 76	229,223 84		1,570,488 03	Public Works and Buildings.....
126,533 33	347,050 00	11,077 30			484,660 63	Ocean and River Service
	487,271 00				487,271 00	Lighthouse and Coast Service
	84,400 00				84,400 00	Fisheries
	15,000 00				15,000 00	Steamboat Inspection....
4,000 00	6,000 00				10,000 00	Insurance Inspection.....
	650,036 00	168,079 00	29,201 52		847,316 52	Indians
3,423,605 82					3,423,605 82	Subsidies to Provinces ..
3,800 00	97,000 00	36,506 27	890 08		138,196 35	Miscellaneous.....
						Charges on Revenue—
	724,565 00				724,565 00	Customs
	239,750 00	25,000 00	4,955 09		269,705 09	Excise
	72,300 00	400	5,741 95		78,441 95	Weights and Measures..
	3,000 00				3,000 00	Inspection of Staples ..
	10,000 00				10,000 00	Adulteration of Food..
	66,900 00				66,900 00	Culling Timber.....
	1,852,000 00	43,500 00			1,895,500 00	Post Office.....
	*494,162 93	36,900 00	3,873 40		534,936 33	Public Works & Canal
	1,806,612 00	200,000 00	222,802 75		2,229,414 75	Railways.....
	63,866 60	13,000 00			76,866 60	Dominion Lands
	10,000 00				10,000 00	Minor Revenues
1,311,566 67					1,311,566 67	Redemption of Debt.....
	152,242 00	245,149 68	256,649 43		654,041 10	Intercolonial Railway
			3,460 18		3,460 18	P. E. Island Railway.....
	8,761,000 00	49,100 00	3,087,861 28		11,897,961 28	Pacific Railway
	2,701,800 00	39,402 71	1,956,464 07		4,697,666 78	Public Works—Capital...
	300,000 00	100,000 00			400,000 00	Dominion Lands—Capita
				*18,222 07	18,222 07	Ontario & Quebec Special Account.....
		132,225 20			132,225 20	Unprovided Items, 1879-80
15,231,188 27	23,282,986 69	1,214,328 25	5,873,903 41	18,222 07	45,620,628 69	

compared with Estimates.

Expenditure.	Amounts Carried to 1881-82.	Lapsed Balances.	Unprovided.	Expenditure under Statute.		Total Estimates.
				Less than Estimated.	More than Estimated.	
\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
7,591,144 88					1,886 15	7,592,258 73
218,307 48		789 29			14,457 39	204,639 38
44,392 48					24,392 48	20,000 00
1,217,153 33				52,935 62		1,270,088 95
915,958 78		23,086 78	10,633 32	2,022 24	10,000 00	920,444 48
1,637 13		3,362 87				5,000 00
583,957 46		12,869 49	850 20	13,228 25		609,205 00
13,525 77		112 98				13,638 75
307,366 29		11,341 58	1,925 80			316,782 07
611,375 73		35,968 98	6,241 33	16,227 42		657,330 80
111,352 80	311 14	2 96	266 90			111,400 60
22,468 13	2,986 77	26,309 85			1,734 00	49,970 75
127,033 56	74,093 29					201,126 85
250,812 99			13,104 71			237,708 28
52,183 27		11,816 73				64,000 00
96,388 66		11,156 11		6,108 15		113,652 92
147,362 10					5,362 10	142,000 00
289,845 23		154 77				290,000 00
667,000 51	38,390 46	20,579 41				725,970 38
1,138,765 93	276,576 93	161,692 45	6,457 28			1 570 488 03
429,439 63		60,331 10	5,110 09		0 01	484,660 63
443,724 36		43,786 71	240 07			487 271 00
80,560 35		3,839 65				84,400 00
12,149 15		2,850 85				15,000 00
9,579 71		420 29				10,000 00
805,097 17		101,130 90	58,911 55			847,316 52
3,455,517 73					31,911 91	3,423,605 82
109,929 80	1,062 93	42,296 57	11,924 30		3,168 65	138,196 35
717,704 31		6,860 69				724,565 00
247,577 05		22,128 04				269,705 09
74,170 53		4,271 42				78,441 95
573 73		2,426 27				3,000 00
8,149 10		1,850 90				10,000 00
51,079 65		21,453 69			5,633 34	66,900 00
1,876,657 96	18,842 04					1,895,500 00
483,244 35	44,786 25	6,985 86	80 13			534,936 33
2,220,421 39	53,819 32		44,825 96			2,229,414 75
67,745 97	9,120 63					76,866 60
3,575 08		6,424 92				10,000 00
1,754,092 40					442,525 73	1,311,566 67
608,732 80	39,263 69	156,239 78	150,195 17			654,041 10
		3,460 18				3,460 18
4,968,503 93	4,654,804 48	2,274,652 87				11,897,961 28
2,264,398 36	1,101,296 81	1,413,573 46	81,601 85			4,697,666 78
334,681 41	65,318 59					400,000 00
18,222 07						18,222 07
132,225 20						132,225 20
35,588,725 70	6,380,673 33	4,494,138 40	392,358 66	90,521 68	541,071 76	45,620,628 69

JAMES PATTERSON,
Assistant Auditor.

Book Rejected

Rebound Text: Very stiff binding ☐

Print style: Book's text runs into gutter ☐

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